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SELECTIONS FROM THE RECORDS OF THE BOMBAY GOVERNMENT.

No. CLVIII, New Series.

CORRESPONDENCE

RELATIVE TO THE

REVENUE SURVEY AND ASSESSMENT

OF THE

KÁRWÁR TÁLUKA

OF THE

KÁNARA COLLECTORATE.

WITH A MAP.

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.
1883.

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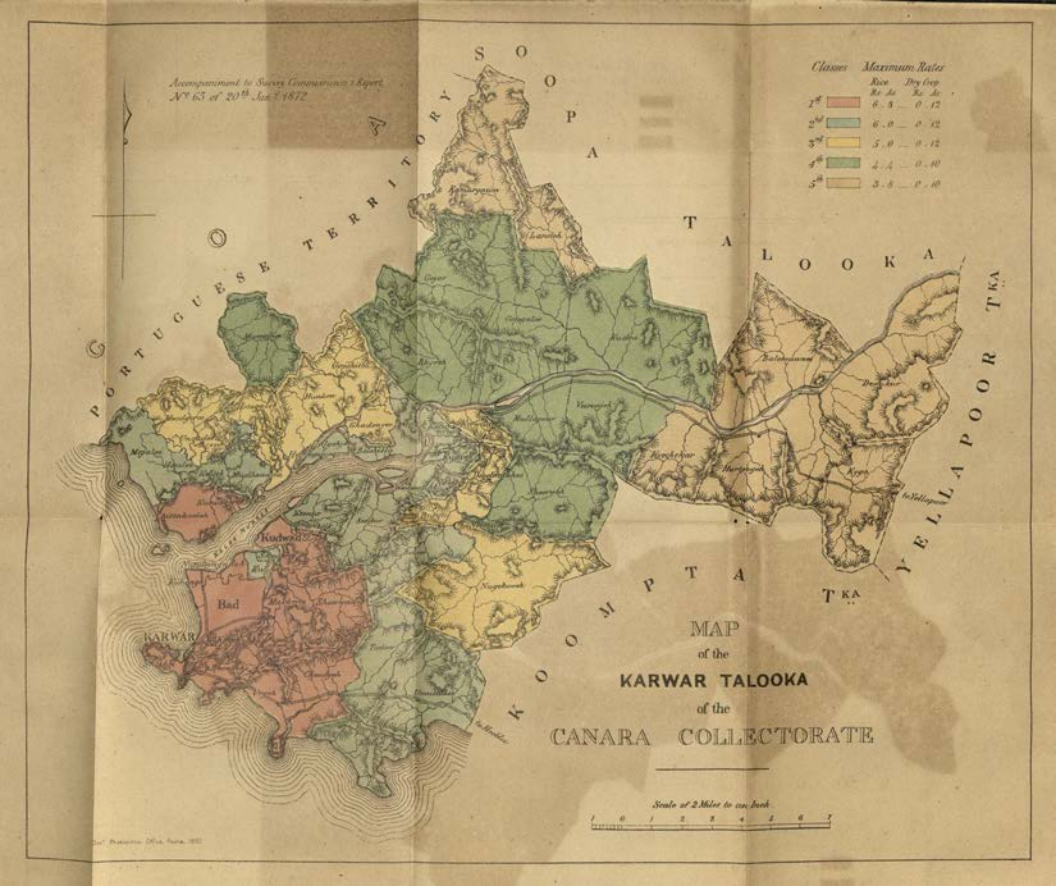
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Rice Dry Crop
1st Rs. As. 6 . 8 — 0 . 12
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5th 3 . 8 — 0 . 10
PORTUGUESE TERRITORY
SOOPA TALOOKA
KOOMPTA TKA
YELLAPOOR TKA
Kadwad
Bad
KARWAR
MAP
of the
KARWAR TALOOKA
of the
CANARA COLLECTORATE
Scale of 2 Miles to an Inch.
0 1 2 3 4 5 6 7

No. 168 of 1871.

From

COLONEL W. C. ANDERSON,

Survey and Settlement Commissioner, S. D.;

To

THE COLLECTOR OF NORTH KÁNARA.

Survey Commissioner's Office, Camp Brameshwur, Mysore Territory, 21st February 1871.

SIR,

By Government Resolution No. 1567, dated 29th March 1870, sanction was given to the introduction of the revised rates of assessment into 18 villages and hamlets forming part of the Kárwár Táluka of North Kánara. These revised rates were consequently given out in the end of March last, so as to come into effect in the revenue year now current.

2. I have not yet received all the information regarding the actual collections, and state of occupation of land in the current year which is necessary to enable me to send in a precisely exact report on the above villages, but I can show the result of the settlement correctly enough for every practical purpose, and this I propose now to do, in order that sanction may also be accorded to the settlement of 28 more villages and hamlets of this táluka which are nearly ready for that operation. There will still remain 15 villages and hamlets in this táluka which are now under classification, and will all be ready for settlement next year; some indeed might be ready by the month of May in the present year, but the present state of the law prevents settlements introduced after the 31st March taking effect in the revenue year ensuing.

3. The 18* villages and hamlets under reference comprise the port of Kárwár itself, and a small circle of villages immediately adjacent. These villages have, nearly all, every possible advantage in the way of facility of communications. They are either near the sea and the high road from Kárwár inland, or are situated near the river, the Káli Nadi, which here forms a large tidal estuary.

* No. 1 to 18 of the list appended at the end.

4. The earliest assessment of these villages, regarding the estimated and intended proportions of which detailed accounts are given, was made by the Bijnagar or Anagundi Government. Afterwards this part fell under the supremacy of the Bijápur kings, by whom the original assessment was tampered with, and it was subsequently increased by the Bednur Government to the extent of 50 per cent. This assessment,* thus increased, would amount to a fraction over one-third of the gross produce, and it is stated that the Bednur Government also placed a tax on cocoanut and other fruit-trees, which had hitherto been exempt from any tax but that on the land. This revision of taxation was completed in A.D. 1660, and the assessment as fixed in that year is called the "Shist". Thenceforward minor additions, on various accounts, were made by the Bednur Dynasty, and these were greatly increased after the Mysore conquest by Hyder Ali and finally by Tippoo. Thus this district, however moderately and systematically assessed in ancient times, enjoyed no immunity from the exactions and impositions of successive conquerors in the more modern period, principally in the last century.

5. After our acquisition of the province now comprised in the term Kánara, which includes both North and South Kánara, after the fall of Tippoo at the end of the last century, the country was in a most reduced condition, overrun with banditti in league with the district and village officials, the population exceedingly reduced, the land to a great extent waste and being without value unsaleable, and compulsory cultivation common, "this practice was general everywhere to the North of Kundápur†" Sir Thomas Munro states in the 21st para. of his report dated May 31st, 1800, on the state of Kánara and the settlement of the land revenue he had made, from which report the above main points relating to the state of the country have been drawn. In para. 36 of the same report he also alludes to the fact of "Honávar and Ankola being in a much more desolate state than the rest of Kánara."

Printed in Letters on the early Revenue Administration of Kánara, Bombay, 1866.

6. Buchanan also, who was at Sadáshivgad which is three miles from Kárwár, in March 1801, states that at the time of his visit "much land in this vicinity has fallen into the hands of Government and owing to the depredations of Comarapica‡ robbers

* The Bednur assessment appears to have been a complete revision entailing an increase of revenue to the above amount, rather than a rateable increase of the old assessment. Information obtained in the adjacent parts of Mysore, which were also under the Bednur Dynasty, leads me to this conclusion.

† The Northern Táluka of South Kánara.

‡ A tribe of Shudras.

has become waste." Of the culturable area in the Ankola Táluka, which comprised that now called Kárwár, Buchanan also states on the authority of the then Collector Mr. Read that one-half was still waste in 1801, the year after Munro's avowedly most liberal settlement was made.

7. Sir T. Munro, in consequence of the state of desolation above alluded to, proposed that the Bednur assessment, that of A.D. 1660, should be taken as the standard for his settlement of the land revenue; while in other districts 25 and 30 per cent. of Hyder's additions should be taken, all of which recommendations were confirmed by the Government at Madras, directing however that "the whole of this deduction shall not be entered in the accounts of the province as a diminution of any of the existing principles of assessment, but that the whole amount shall be entered under a separate head of temporary gratuitous remission."

Para. 36 of report above quoted.

Para. 14 of letter dated 20th September 1800.

8. Sir T. Munro, in an after report dated December 1800, states that "it was never my idea, however, that my settlement should have been so permanent as to be exempted from all future change, but only that it should be so far fixed as not to be liable to partial and frequent alterations, and that the right should be reserved for Government to avail itself of the increasing resources of the country by adding to the jama a certain portion of the abatement at some after period when it might appear that it could be effected without detriment to the country."

Page 42 of printed correspondence relating to Kánara.

9. At the same time that Sir T. Munro made the settlement for A. D. 1799-1800, as another measure of relief, he proposed a great reduction in the ancient tax levied in the shape of export duty or "hálat" on rice, and the retention of the hálat on pepper, supári, cardamoms, sandal, and cassia, which propositions were agreed to by the Madras Government. The hálat on all these products has been since abolished, which was equivalent to a large reduction of land revenue. Sir Thomas Munro's settlement made in A. D. 1800 amounted to Rs. 14,351-10-3 for collection and Rs. 5,805-6-10 placed in abeyance, a total of Rs. 20,157-1-1.

10. I have obtained accounts of collections for (20) twenty years back which are shown below. The first year, A. D. 1849-50, shows Rs. 18,735, which is still short of the total amount of Sir T. Munro's settlement which is in fact attained in no year of the (20) twenty. The annual fluctuation in the collections is very small.

Year.	Collections.	Year.	Collections.
1849-50	18,735	1859-60	19,132
1850-51	18,780	1860-61	19,189
1851-52	18,831	1861-62	19,256
1852-53	18,879	1862-63	19,413
1853-54	18,902	1863-64	19,336
1854-55	18,839	1864-65	19,297
1855-56	18,896	1865-66	19,357
1856-57	18,896	1866-67	19,373
1857-58	19,003	1867-68	19,336
1858-59	19,092	1868-69	19,346

11. After Sir T. Munro's settlement in 1799-1800, no change in revenue arrangements occurred in this part of Kánara for many years. The assessment, though considered to be on the whole extremely moderate, was known to be unequal and excessive in cases, a good deal of dissatisfaction with the existing state of things was shown on the part of Government, and eventually, in 1820, a survey was directed under Mr. Harris, the then Collector; it was commenced in a portion of the present Yellápur and Sirsi Tálukas and (5) five Magnis were actually surveyed and assessed there. The assessment remained in force till recently superseded by that of our survey. This revision will be found referred to in the 14th and following paras. of my letter No. 296 of 23rd April 1867, on the assessment of certain villages of the Yellápur Táluka. The assessment was based on fixing the share of Government at one-third of the gross produce. This survey was carried on slowly, only the five Magnis above alluded to were settled, though the measurement was carried on into other parts, among them into the part of Ankola comprising the villages now under report; but a new Collector, Mr. Babington, having succeeded Mr. Harris, a discussion as to the principle of the assessment took place and "a revision was ordered by the Revenue Board which was never carried out," and eventually the farther prosecution of the survey was dropped for the time, and was never again taken up except in the form of discussion on paper. I may here shortly notice that the rates of assessment imposed under the Madras revision were about 60 per cent. per acre higher, on the average, than the rates adopted by us, notwithstanding that prices during the last eight years have, even in the large markets, averaged at least 200 per cent. higher than the average from 1820 to 1827, the period of the Madras revision.

Para. 67, Proceedings of Board of Revenue, 16th November 1843.

12. I will now proceed to explain the revised or survey rates of assessment adopted and introduced last year in the 18 villages under report. Past collections, it was evident, would afford little

guide to the fair rate to be fixed for the future, since it was a matter of notoriety that they were based on no accurate data. Munro's settlement of the year 1799-1800 was avowedly based upon the ancient or Bednur assessment, which again was an addition to the Bijnagar assessment fixed in the 14th century. The Bednur assessment had been corrupted in every way by successive additions under that dynasty. The successive additions under Mysore rule, together with the utter disorder which latterly prevailed in that state, must have completed the destruction of all reliable records. Munro's settlement for 1799-1800 was no more than a rough operation for getting in the revenue of an extensive province for the first year after the conquest.

13. These 18 villages contain of Government occupied land, 7,813 acres of rice land, 1,159 acres of garden, and 537 acres of dry crop, and in addition to the above, acres 1,321 of a kind of land called "Pulan," a sandy soil, generally near the sea, which is often converted into rice land by removing the surface loose sand. It is also suitable for cocoanut cultivation and on it also the cashew nut-tree and the "Undi" tree (Kalophyllum inophyllum), from the nut of which oil is extracted, are largely grown. It was found better to make a separate head of this land instead of including it in one of the three already existing, rice, garden, or dry, with none of which it could be ranged.

14. I divided the 18 villages and hamlets under report into three groups; the first containing (7) seven villages, including the port of Kárwár itself and the villages immediately contiguous; the second the (7) seven villages, a little farther from the port; and the third (4) four villages, somewhat unfavorably situated as regards communications, being farther away from the road, the sea, and the river, and adopted the following maximum rates which resulted in the averages shown in each case.

No. of Class.	Rice land.		Garden.		Pulan.		Dry crop land.	
	Maximum rate.	Average rates.	Maximum rate.	Average rate.	Maximum rate.	Average rate.	Maximum rate.	Average rate.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1st ...	6 8 0	4 1 9	9 0 0	7 14 11	1 15 0	1 7 7	0 12 0	0 4 5
2nd ...	6 0 0	3 12 3	9 0 0	7 13 2	1 13 0	1 6 3		0 4 9
3rd ...	5 0 0	3 3 3	9 0 0	7 5 3	1 8 0	1 2 4		0 5 11

15. Of garden lands there are 1,159 acres in the (18) eighteen villages under report. These lands generally consist of small patches of cocoanut with here and there supári. I adopted for these lands a uniform maximum rate of Rs. (9) nine per acre for all the

groups of villages. This is undoubtedly a most moderate rate. At a very low average estimate, each bearing tree will produce Rs. 2-8-0 a year, and in the better class of gardens, it is usual to find the trees in bearing equal or exceed eighty (80) to the acre; on this calculation the assessment even at the highest rate would be less than (5) five per cent. of the gross produce. I have found everywhere that a low assessment on the garden lands, on which kind of land most capital has been expended, will do more than any thing to reconcile the people to an increase of the total assessment realizable from a district under the survey revision, and therefore, considering the very great increase of revenue realizable from this tract under the survey settlement, it appeared to me that a very low rate on the garden lands was most expedient.

16. The result of the imposition of the above rate on the land in occupation in the current year after the settlement was as follows :—

Government occupied land.

	Rice land assessment, rupees.	Garden land assessment, rupees.	Pulan land assessment, rupees.	Dry crop land assessment, rupees.	Total assessment, rupees.
By old rates... ...	...	...	...	...	19,354
By survey rates ...	29,446	8,975	1,899	192	40,512
Increase	...	...	...	...	21,158

17. Of Government unoccupied arable waste there are acres 1,040 assessed at Rs. 1,656. I have not the detail of this at hand, but it is, as is shown by the rate, generally land of low quality, mostly comprised under the heads of Pulan and dry crop. Thus the total survey assessment of the Government arable land occupied and unoccupied amounts to Rs. 42,168. Of inám land there is but 58 acres valued by the survey at Rs. 259.

18. The total area and assessment of the 18 villages under report is made up as follows :—

	Acres.	Assessment.
Government occupied land	10,830	40,512
Government unoccupied assessed waste	1,040	1,656
Inám	58	259
Government unarable land	8,094	0
Total ...	20,022	42,427

Thus these villages contain 31·3 square miles; the population is 17,595, which gives 563 to each square mile. This is a very dense rate, but it is swollen even above the usual average of coast districts by the accumulation of people at the new port of Kárwár and at the old port at Sadáshivgad at the mouth of the river.

19. I have a firm conviction regarding the moderation and suitability of the above rates of assessment, on information derived from several sources. The most important head to consider is the rice land. The large proportion of this land is of good fair quality; of inferior there is a much smaller proportion. The maximum rate per acre is moderate compared with what has been frequently imposed both above and below the ghâts in other Collectorates. And, in comparison with produce and with the rates at which land sublets, it must be looked upon as most moderate.

20. As regards produce, I obtained from the Collectorate records a statement of the result of an experiment made in 1864, regarding the actual produce of different qualities of rice land in fourteen (14) villages round Kárwár. The crop of two gunthas in each of the kinds of "Best" "Middling" and "Worst" land was reaped and the grain carefully collected and valued at the rate of produce per acre. In the first class the average is Rs. 42-14-9, the highest rate being Rs. 65-10-0, and the lowest Rs. 24-6-0, which rate only occurs in one instance, the next lowest instance being Rs. 30. In the case of "Middling" land, the average value of gross produce was Rs. 28-1-2, the highest rate in any case being Rs. 40 and the lowest Rs. 18-2-0. As regards the land of the "Worst" description, which in area will not exceed half that of either of the two better classes, and therefore for which one-fifth of the whole may be taken as a most ample estimate; in this worst land the average value of gross produce was Rs. 13-3-5, the highest value in any case being Rs. 18-10-0, and the lowest Rs. 4-1-0; in this and one other case of a value of Rs. 5-13-0 only does the value fall below Rs. 9. This valuation, it must be remarked, relates to the grain only and takes no account of the straw, which, at that time, 1864, was of small value, probably hardly saleable, from traffic to the new port not having commenced. Now the case is widely different and rice straw has a considerable value.

21. We must farther remember that much of the rice land is capable of producing sugar-cane every third year, and a good deal is actually planted. The highest rate actually imposed on rice land, in the case of any entire survey field, did not, I believe, exceed Rs. 5-12-0, and in case of the worst Rs. 1-8-0 may be taken as the actual lowest rate. The average rate of assessment per acre

all over the rice land of these 18 villages is Rs. 3-12-4, and the average rice produce per acre, in grain only, was valued in 1864, according to the experiment above alluded to, at Rs. 31-0-7. Including the straw, this average may be now safely placed at Rs. 36, which gives 10½ per cent. of the gross produce as the average Government demand. This takes no account of the occasional second crop of grain or pulse raised in rice land, or of the large profits obtained from occasional sugar-cane which is grown already to some extent in frequent patches, and for which much of the better class of rice land is suitable. The prices on which these calculations of the value of produce have been made, those of 1864, given at Rs. 50 per "Kumb" of paddy, are a little lower than those of the five years commencing with that year, and also a little lower than those of the last year of the series, 1868. It is probable that some fall may be expected, but I should think it exceedingly improbable that any could occur which would not still leave the assessment above detailed light, when we consider the constant advance of improvement in the tract concerned.

22. A large proportion of the land in this táluka is in the hands of Brahmins who rarely cultivate themselves; ordinarily they sublet from year to year, and have apparently earned for themselves the reputation which they enjoy of being most hard and exacting landlords. The common rent paid in the case of tenancies-at-will, or Chal-Genís as they are locally called, is never less than half the gross produce, often more.

23. The above calculations may be taken for what they are worth as indications of the extent to which the new assessment bears on the rate at which land is ordinarily rented, and on the value of the produce. I am fully aware of the fallacious nature of such calculations, but in my estimates of the value of the total produce I am, I believe, well and safely within the mark.

24. I have one more instance to adduce which will afford beyond all doubt an idea of the value of land in the vicinity of Kárwár. In 1863, Government purchased certain land in the hamlet of Baitkal adjacent to the port; this land is, by the survey, of the total area of 43 acres 35 gunthas, and comprises 24 acres 15 gunthas of garden land, and 19 acres 1 guntha of rice land. The survey valuation of all this land is Rs. 286, namely, garden Rs. 209, rice land Rs. 77. The usufruct of this land has been sold by auction annually; there is therefore no inducement on the part of the tenant to improve or do any thing the result of which he would not reap during his year's tenancy. In 1863-64 the auction sale of this land only brought in Rs. 258; this sale may have included only the usufruct of a part of the year. The next year 1864-65 brought

Rs. 457. The next year 1865-66 Rs. 1,001, and the next years still higher amounts. In 1869-70 it sold for Rs. 1,283, which gives an average rate all over of Rs. 29-9-0 per acre. The garden land is cultivated almost, if not quite, entirely with cocoanut trees, which require a good deal of attention to make them produce at their best, and it is plain that an annual tenancy would ensure the minimum of care being bestowed upon the trees.

25. I have above endeavoured to show that the rates of assessment proposed by me are very light, and cannot, even under a considerable fall of prices, prove otherwise than moderate. On the other hand, it may be necessary to show that they are not lighter than is just, considering the liability of all parts of the Empire to bear a fair share of taxation. I have no hesitation in asserting that rates considerably higher could be readily paid, and might be perhaps in strict justice demanded, according to the ancient standards of assessment, or the principles repeatedly laid down by the Madras authorities and Government as those on which they proposed to take their stand-still, in re-adjusting taxation, some compromise is necessary in cases when the revision causes a sudden pressure in parts, as in the present case, where, if the rates I have proposed do not give all that might in justice be demanded, they give an increase of revenue with which Government may be well satisfied. It cannot be expected that those whose taxation is increased should openly express their satisfaction, but I know that much higher rates were expected, and the moderation of those imposed excited no little astonishment.

26. The increase of assessment is not due to the bringing of encroachments on Government land, hitherto unrecorded, to account, as is often the case. Here the areas under occupation, according to the old accounts, and the area by the survey differed very slightly, the former being acres 10,365, and the latter acres 10,830, a difference of only acres 465. The reason of this is plain; when the survey of these lands was made, between 1820 and 1827, every land-holder was free to point out any limits he chose as those of his holding, and measurement was made accordingly; there was no record of former boundaries, and as long as a land-holder did not attempt to claim land belonging to, or claimed by another, there was no possibility of dispute. The rights of Government were left uncared for.

Page 214, Letters on Revenue Administration of Kánara.

27. The consequence of this was that exceedingly little land, and that ordinarily of the worst quality, escaped being included in the limits measured off to some land-holder or other. Whether he claimed little or much, his payments were not affected; for, the pro-

gress of this survey was stopped before settlement operations reached this táluka. The areas of the survey only were retained and recorded in the accounts without alteration in the old assessment. The increase is due to placing the land tax of the District on a just basis, and one far more moderate than was contemplated by Sir T. Munro, or by the Madras Government, with whom the Bednur assessment, or one-third of the gross produce, appears to have been looked on as the minimum just amount claimable by the State.

28. The old assessment was exceedingly unequal; in the case of large and influential holders the increase effected by the survey was very great; in the case of small holders there was frequently a great reduction: it was plain that the assessment as it existed was based on no principle of fairness; it perhaps was once, probably at the time of the Bednur revision, equable; but it would have been wonderful if the combined effects of the floods of invasion and corruption, which under successive rulers spread over this tract during the century and a half after the Bednur revision, to say nothing of what may have occurred since under British rule, had not obliterated all traces of the original assessment but the name.

29. This was the first settlement made below the ghâts in Kánara, where it was always expected that the opposition would be strongest, as there was every reason to believe that the most influential people were more deeply interested in the continuance of the present state of things here than above the ghâts. With this class we cannot expect the settlement to be popular, with the poorer and less influential class it certainly is so, since their position is materially improved.

30. I had so arranged that the rates of assessment on each field were not promulgated or indeed made known to any of the regular táluka or village officials, until the rayats of each village come up before the Collector and myself to hear the survey rates of his holding. In the first few villages called, a large proportion of the most influential land-holders absented themselves, under the idea that they might thus plead ignorance of the survey rates for a time, but in such cases the new rates on each absentees holding were read out, on two successive days, to the village officers and assembled villagers. In the course of a day or two, the absentees finding this somewhat childish expedient of no avail, became much less numerous; they were informed that the admission of any claim to a general exemption of the district from the ordinary course of taxation was impossible, but that any individual claim based on specific grounds would be examined; none such were made at the time, but I understand that one or two cases have arisen since, one

of which at any rate will form the subject of legal proceedings, since claims are involved which were rejected by the Madras Government ten years ago, and formed, I believe, the subject of an unsuccessful appeal to the Secretary of State. It appears exceedingly doubtful if any cases exist in which any special claim to exemption from a general revision of assessment can be made good. Time, however, can alone show this.

31. There was another point of some peculiarity first come into clear contact with in this settlement: there is a tenure in all Kánara, more especially below the ghâts, called Mulgeni, and the holder, the "Mulgenidár" or "original renter." The "Mulgeni Patra" or lease is granted by the "Vargdár" or "Khátedár" of Maráthi accounts ("Varg" in Kánarese being synonymous with "Khaté."). This lease granted certain land to the lease-holder on certain terms, which vary much; sometimes payment of rent is to be in money, sometimes in grain, sometimes in both; other conditions are also sometimes attached, such as granting or withholding power of sale; but in all the cases I have seen the rent is fixed either in money or grain, and for no definite time but for ever or as long as the Mulgenidár or his heirs may be forthcoming. In some of these cases the survey assessment is not only more than the old assessment but more than the payment made by the Mulgenidár to the Vargdár, who thus can only continue as Vargdár and uphold the original agreement at a loss. I do not feel able at present to propose any plan for dealing with the relations between these land-lords and tenants, for no one plan would meet every form of case. It seems to me that some further experience is necessary to show if any and what legislative remedy is called for, as well as to ascertain the bearing of the assessment on the terms of leases in more cases than we have at present met with.

32. I understand that in all cases of Mulgeni leases granted for some years back, certainly since the transfer of North Kánara to Bombay, a provision exists in the lease to meet any possible increase of assessment consequent on a revision. It is evident that authoritative changes are believed to have been made in ancient times in the agreements between land-lord and tenant, from a remark made by Sir T. Munro in a letter of July 1801: "I think it also "probable that the Chalgenis or tenants-at-will in some cases have "been called Mulgenis or tenants-by-pur- "chase, that is for ever, because the land-lords "may get some additional rent from the for- "mer whenever there is a higher offer, but "they can get none from the latter, because "their rent can be raised only by Government, which was seldom "done except at long intervals in former times when the additional "assessment was imposed after a new valuation."

Pages 85-86, Compilation of Letters relating to Revenue Administration of Kánara, Bombay, 1866.

33. The same form of sub-tenure exists in the parts of Mysore adjacent to North Kánara; there, also, the survey and settlement is in progress, and I expect that much light will be thrown thence upon many points in North Kánara. Both districts were linked together under the same successive dynasties, from the time of the Anagundi kings to the fall of Tippoo, after which Mysore fell under native rule, the administration of which for the first few years, during which things were re-established, was most close and careful. Kánara fell under British rule, every native in the administration being interested in deceiving the British officer. The marks of corruption and fraud on Government are therefore, as might be expected, infinitely more evident in North Kánara than in the adjacent parts of Mysore.

34. This closes my remarks on the settlement introduced into (18) eighteen villages last year by me, in concurrence with the Acting Collector, Mr. Elphinston. I would suggest, in event of the new rates of assessment being approved, that the final guarantee be not issued at present. The current year's revenue can be levied, without the final sanction of the rates, under Section XXV. of the Survey Act—Bombay Act I. of 1865. There are several minor points which may require notice in the guarantee, or to be provided for at the same time. The guarantee can be more conveniently given for the whole táluka, a complete report on the assessment of the remainder of which I shall be able to draw up after the current season's field work is completed.

35. I now ask sanction for the introduction of the revised rates into 28* villages and hamlets which are now nearly ready for settlement. The remarks in the preceding portion of this report apply to these villages equally, except that some of them are more remote from the port and communication by river or road. I have consequently formed two additional classes or groups, the 4th and 5th, with lower rates of assessment for these villages. The first (3) three classes are intermixed with, or are adjacent to, the villages of the first (3) three groups of those settled last year.

*Nos. 19 to 46 of the list appended at the end.

36. The following statement shows the maximum and estimated average rate of assessment for each description of land in each class of villages :—

Class.	Number of Villages.	Rice Land.		Garden.		Pulan.		Dry Crop.	
		Maximum rate.	Average rate.	Maximum rate.	Average rate.	Maximum rate.	Average rate.	Maximum rate.	Average rate.
		Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	5	6 8 0	3 14 10	9	7 12 0	1 15 0	1 11 0	0 12 0	0 7 0
2	8	6 0 0	3 12 3	9	7 12 0	1 13 0	1 10 0	0 12 0	0 6 9
3	2	5 0 0	3 7 3	9	7 8 0	....	....	0 12 0	0 6 11
4	6	4 4 0	2 12 4	8	7 0 0	....	....	0 10 0	0 6 8
5	7	3 8 0	2 7 11	8	7 0 0	....	....	0 10 0	0 7 2

37. The following statement shows the result of the application of the above rates, in comparison with the old assessment, on the collections of 1869-70:—

Class.	Rice Land.		Garden.		Pulan.		Dry Crop.		Total.		Old Assessment.
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	
		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
1	2,130	8,362	254	1,968	248	418	231	101	2,863	10,849	5,085
2	3,115	11,729	171	1,325	187	304	529	222	4,002	13,580	5,294
3	839	2,864	34	255	..	..	129	56	1,002	3,175	1,359
4	2,405	6,658	67	469	..	..	632	264	3,104	7,391	2,568
5	1,594	3,975	26·10	184	..	..	487	218	2,107·10	4,377	1,421
	10,083	33,588	552·10	4,201	435	722	2,008	861	13,078·10	39,372	15,727

38. The Government arable waste land and its assessment is estimated to amount to—rice land, acres 32, Rs. 89—garden, acres 145·20, Rs. 1,124—pulan, acres 240, Rs. 401—Dry-crop, acres 173, Rs. 70—Total, acres 590·20, assessed at Rs. 1,684.

39. The following abstract statement shows the total area and assessment of these 28 villages and hamlets :—

	Acres.	Assessments.
		Rs.
Government occupied land	13,078	39,372
Government unoccupied arable waste	591	1,684
Inám land	127	392
Government unarable waste	115,425	.....
Total ...	129,221	41,448

The above area in acres is equal to 201 square miles; the population is 11,033, an average of 54 to the square mile; the average population rate is reduced by the large proportion of jungle lands shown in Government unarable waste.

40. It will be observed that the increase under the survey assessment on the land now occupied amounts to Rs. 23,645, on Rs. 15,727 old assessment, a considerably larger proportional increase than occurred in the villages already settled. This may be accounted for in several ways. The increase is heaviest, it will be observed, in the villages of the 4th and 5th classes, the most remote in which fraud could be most easily practised. The total encroachments on the areas recorded by the survey of 1820-27 amounts, in the case of these 28 villages, to acres 1,365, the areas being now acres 13,078 against acres 11,713 by the old survey. This old survey, as before explained, is no record of the land rightfully occupied, but merely of the land the occupants chose to point out as theirs; they being perfectly unchecked in this proceeding took care to claim literally every thing that could be claimed.

41. The area, according to the old survey, appearing as occupied in the villages of the 4th and 5th classes, amounts to acres 3,722, while according to our survey, acres 5,211 are now actually occupied, an excess of acres 1,489, which more than accounts for the entire excess in all the villages; in the remaining 3 classes there is a small deficiency in the area of our survey compared with that of 1820—1827. It is worthy of notice that several of the villages of the 4th and 5th classes are almost entirely occupied by the most influential land-holder in the táluka, which will account for the lowness of the old assessment.

42. Throughout the Madras correspondence we find allusions to encroachments on waste estates being beyond doubt most extensive, and without any record whatever, either of the extent of the encroachment or of that of the original waste estate. I would here refer to the 48th to 60th paragraphs of Mr. Blane's moste exhaustive report on Kánara, No. 74 of the 20th September 1848. Mr. Blane here shows plainly:

Page 199 of the Letters on the Revenue Administration of Kánara.

1. That Government waste had been by fraud largely appropriated, and included in estates paying a fixed (Berij) assessment, without any addition to the assessment.

Above para. 50.

2. That there are no means of ascertaining the original area of the occupied estate or that of the waste estate.

Above para. 50.

3. That waste and assessed lands have been re-occupied without their (Berij) assessment being brought to account.

Above para. 50.

4. That the assessment on valuable estates had been fraudulently lowered by Shánbogs, (village accountants) and the accounts squared by "its imposition either upon inferior estates which could not bear it, or on "land which only appeared in the accounts, but had no existence "at all."

Above para. 50.

5. That the large land-holders gained by the above fraudulent proceedings, and the Government and the poorer rayats bore the loss.

Above para. 50.

43. By "private property" in all this correspondence relating to Kánara, is not meant land exempt from Government assessment but land "private property" so long as it paid the regulated *assessment.

* In the western districts of Mysore bordering on Kánara land is held as private property subject to payment of assessment, and can be sold or attached by decree of Civil Court. In the eastern districts the contrary is the case, and, excepting garden and inám land, cannot, previous to the survey settlement, be touched by decree of Court.

44. In paragraph 57 Mr. Blane states the only remedy in his opinion applicable to these encroachments: "The only proof available therefore would be inferential, viz., the possession of land "greatly in excess of the quantity upon which the assessment "which the holder now pays would have been payable according "to the principle upon which the Bednur assessment is said to have "been calculated. This would in effect be to adopt the principle "that a given amount of assessment represented a given quantity "of land."

45. The above only shows the difficulty an officer well acquainted with the district felt in dealing with the state of things existing on any available data, which are generally characterized as false, fraudulent, unreliable, and therefore useless towards restoring the corrupted assessment to its original supposed state of purity.

Page 218 of Letters on the Revenue Administration of Kánara.

Mr. Blane, in paragraph 71 of his report, states that the only mode of reverting to the ancient principle of assessment is by beginning again from the bottom, and "reverting to the first "principle of taking a uniform proportion of the produce of the "land. The history of Kánara shows that such revisions of the "assessment have at former periods been thought necessary, and "imperfect and rude attempts have been made to effect them under "different native sovereigns, and I can discover no circumstance "which appears to bar the abstract right of the Company's Gov-"ernment to undertake a similar measure, if it deems it necessary "and advisable."

46. I shall, I believe, be ready to introduce the settlement into these 28 villages and hamlets in the end of next month, March, and thus ensure its taking effect in the ensuing financial year; but it is necessary that no delay should take place in the transmission of this letter to the Revenue Commissioner, and to Government, or in the sanction of Government being accorded. I had hoped that the proposed alteration in the present law, rendered necessary by a recent decision of the High Court, extending the date within which settlements must be made from the first April to the old date of the 5th June, would have been passed in time to take effect in the present year's settlements, but from what I have recently learnt, this appears open to doubt; therefere, I can only ask for early sanction to enable me to introduce these settlements before the end of March.

Your obedient Servant,

W. C. ANDERSON,

Survey and Settlement Commissioner, S. D.

No 703 of 1871.

Kárwár, 3rd March 1871.

From

THE COLLECTOR OF KA'NARA,

To

THE REVENUE COMMISSIONER,

Southern Division.

SIR,

I have the honor to forward the enclosed *report of the Revenue Survey Commissioner on the assessment of 46 villages of the Kárwár Táluka. The report, though dated on the 21st February, was only received by me †today.

* No. 168 of 1871, dated 21st February.

† 3rd March 1871.

2. Considering this delay, and the urgency of the request, contained in the last para. of this report, I do not consider myself justified in detaining it so long as to admit of any minute personal enquiry into the feeling of the people most affected by the revision.

3. It will be noticed that no list of the villages affected is given in the Revenue Survey Commissioner's report, and I have asked Colonel Anderson to be so good as furnish me with a list, showing the villages contained in the groups and classes respectively, as well as a map of the táluka from which their situation can be judged.

4. In the first part of his report, the Revenue Survey Commissioner refers to the 18 villages into which the revised rates of assessment were introduced last year, by himself and Mr. Elphinston, under the Government sanction noted in the margin. The short time I have for considering the subject compels me to submit my remarks in the form of a running commentary on Colonel Anderson's letter.

Paras. 1 to 34.

Resolution No. 1567, dated 29th March 1870.

5. I read this quotation from Sir Thomas Munro as implying that he regarded his settlement as liable to be increased by the future addition of "a certain portion of the abatement," and that he did not contemplate the assessments being raised above the maximum demand recorded at the time of the British acquisition of the province. I do not know whether this statement of Sir Thomas Munro's views is considered as binding, but, if it is, I have only to point out that the Revenue Survey Commissioner does not indicate whether the rates, that he now

Para. 8, Quotations from Sir Thomas Munro's Report of December 1800.

submits for sanction, will have the effect, in any cases, of raising the Government demand above the highest recorded, when we took the country. This view of Sir Thomas Munro's opinion is confirmed by the following passage in Mr. Edward Maltby's report of the 22nd July 1839, (*see* page 128 of the Printed Papers on Kánara.)

"The revenue of the Government on the more productive "estates is limited by prescriptive right; the intimation given by "our Government that the ancient rates or 'Shist' and 'Shamil' "will not be increased."

13 Pulan land.

6. I concur with the Revenue Survey Commissioner in making a separate head of this description of soil.

15. Garden rates.

7. The only remark that I have to make on these rates is that, to the best of my knowledge, the garden lands in these villages differ considerably from the ordinary "bágáyat" in districts like Dhárwár, or in the Kánara villages on the Dhárwár frontier. There, garden lands are, as a general rule, found only under large tanks, and no amount of labour bestowed on the land itself will enable garden crops to be grown. Exceptions are to be found where land is enabled to produce garden crops by the construction of wells, but as a general rule, garden cultivation depends on the irrigation afforded by a large tank. In the villages under consideration, however, the general rule appears to me to be that garden cultivation depends entirely on the labour and skill of the cultivators, and that any ordinary rice land may be turned into garden, if carefully prepared. This is, I believe, the case with much of the land assessed as garden in the villages under notice. There is nothing in the original nature of the soil or position of the land to fit it especially for garden.

8. The Revenue Survey Commissioner will correct me, if I am wrong in supposing that so far as classification of soil and water facilities go, most of these gardens would take rank with rice lands, and it is for Government to consider whether the imposition of special garden rate on these lands is not a tax on the results of the labour of former years, rather than a proper application of the principles that have guided the revisions of assessment in the old Bombay Collectorates.

19 to 24. Rice land rates.

9. During the few days that have elapsed since my return to Kánara, I have, of course, had little opportunity of seeing how the rates imposed last year are working. But all the information I have received from persons connected with the land, leads me to suppose that the rates on rice land are those chiefly objected to.

10. I must confess that if one considers the hopeless barren appearance of a rice field, when uncultivated, the rates now proposed, seem somewhat large.

11. It must be remembered that in 1864, the price of all sorts of grain was excessively high; and it may be that the value of the produce obtained in these experiments does not represent the value in ordinary years. Assuming that rice was 30 per cent. dearer then than its ordinary value, the figures given as the result of those experiments may be thus contrasted with the rates now imposed.

20. Experiments in 1864.

STATEMENT.

	Produce as reported.	Corrected to show value in ordinary years.	Rates imposed.	Percentage of rates on produce.
Rice land				
Best.—Highest	65-10	46	6-8	14-1
„ Average	42-14-9	30	4-1-9	13-7
Middle.—Highest	40	28	6	20-7
„ Average	28-1-2	20	3-12-3	18-8
Lowest.—Highest	18-10	13	5	38-5
„ Average	13-3-5	9	3-3-3	36

NOTE—Maximum rate in Haliyál was Rs. 5-8-0 The average Rs. 2-7-11. In Mundgad, the average is Rs. 1-15-10. The average for the Kárwár villages ranges from Rs. 3-3-3 to Rs. 4-1-9. I can see no reason for the difference.

12. If any reliance is to be placed on these figures, I think there is reason for the opinion, that I have heard expressed, as to the great pressure of the rates imposed last year. It is to be noticed also, that the assessment of rice land alone under these rates amounts to Rs. 29,446, or 57 per cent. more than the total assessment hitherto derived from rice, garden, pulan, and dry-crop land, put together.

13. The Revenue Survey Commissioner considers that an annual tenancy must ensure the minimum of care being bestowed on the trees; I beg, however, to state that certain precautions are taken at the time of letting the land which ensure a moderate amount of care being taken of the trees, and when the advantageous situation of the land is considered, I do not think that the price paid for the annual usufruct can be considered as a bad criterion of the net value of the produce. The revised assessment on this land (Rs. 286) bears a proportion of 22·3 per cent. to the amount realized last year.

24. Result of annual lease of certain land at Baitkal.

14. The astonishment stated to have been excited at the moderation of the rates imposed, seems to have disappeared now, and to have given place to undisguised opposition. I am informed that, out of Rs. 20,394, due half on the 15th December last, and half on the 1st February last, as the 1st and 2nd instalments of the revenue of these 18 villages, only Rs. 5,164 have been collected up to date, and 64 notices have already been issued to defaulters.

Para. 25.

15. I am quite unable to state, whether the increase now reported is far more moderate than Sir Thomas Munro or the Madras Government contemplated. I have never found any trace of their contemplating any revision of assessment, yielding an increase like that now proposed, nor can I find that they ever contemplated imposing a land tax of one-third of the gross produce, although that may have been the theoretical limit of the right of the State that guided the Bednur assessment. If we are to call our Kánara assessments moderate, because they do not amount to one-third of the gross produce, then we shall be at a loss for terms to apply to those in the older Bombay Collectorates.

27. Increase due to revision of rates.

16. I now come to the Revenue Survey Commissioner's proposals for the 28 villages in which the assessment is to be introduced this year, and here, I feel still more the inconvenience arising from the want of the information mentioned above in para. 3. I respectfully submit that it is right for reports, like the present, to be accompanied by a map and full information as to the villages affected by the measure.

Paras. 35 to 46.

17. The remarks that I have made as to the rates introduced last year into 18 villages, seem generally applicable to the rates now proposed. They will result in the land tax being increased by 150·6 per cent., and the assessment on the rice land alone is more than double that hitherto imposed on the total area.

18. The Revenue Survey Commissioner does not mention what villages are included in each of the 5 classes, into which he has divided the 28 villages reported on. This makes it impossible for me to come to any satisfactory opinion on the question of encroachments. It appears, however, that in the villages of three classes, the old assessment on which was about 11,000 rupees, the present survey shows actually less land in occupation than the survey of 1820-27 did, so that the pressure per acre of the new assessment of Rs. 27,500 is even greater than would appear at first sight.

40, 41. Encroachments.

19. Whatever amount of fraud may have taken place in regard to these encroachments, it is but fair to the people of this district

to quote the opinion of the Board of Revenue at Madras, which, Mr. Blane says, attributed "with justice" the nature of these encroachments "entirely to radical errors, in the revenue system of the district, occasioned by the absence of correct registers of the land, and to the defective character of the accounts generally."

20. Colonel Anderson has quoted the 71st para. of Mr. Blane's report, as in favor of a revision of assessment on first principles. I concur with the views expressed by Mr. Blane, and I beg to quote further from his report:

Para. 45.

73. "In the 55th paragraph of his last report to the "Board, Mr. Blair has observed that the settlement of Mr. "Harris has been guaranteed to the people by "every pledge that Government can give, and "that its very name was a guarantee for its "fixity. I do not, however, find that this is "admitted by the Board; on the contrary, it "observes that the Government is in no way "pledged to the present state of things." * * * * * * * * * * * *

21st October 1845. Whether the Government is pledged to the permanency of the Tarrow Settlement. Necessity for settling this question in the first instance.

74. "But, although no specific pledge may have been "given, neither the Board or Government "will, I apprehend, be inclined to withhold a "due consideration of expectations which the "people may have been led to entertain of the "various exchanges of property and other "transactions which have taken place in reli- "ance upon the permanency of the Tarrow Settlement, and of the "disappointment, which would be occasioned thereby, when they "found them not destined to be realized. Upon this subject, I "think, I should be wanting in my duty if I were to shrink from "avowing my concurrence with Mr. Blair's opinion, that such "a revision of the assessment, as would alone be adequate to the "end in view, the equalization of the assessment would give rise to "great discontent, and, perhaps, to a renewal "of the disturbances which have more than "once taken place in Kánara. The possible "occurrence of such opposition would not, however, in my "judgment, form a sufficient ground for abstaining from carrying "out a measure, which might, on a full view of all its bearings, be "considered in the abstract, politic and just."

Objections to a survey and revision of assessment, which have arisen out of the length of time during which it has been deferred.

Not acceptable to the Rayats.

21. When I point out to Government that, on the whole of these proposed revisions, there is no reference whatever to the

limitation contemplated by Sir Thomas Munro (*see* above para. 6,) nor to the Tarrow Settlement, referred to by Mr. Blane, in the passage above quoted, I think, I have suggested ground for further consideration.

22. I do so with the greater confidence, when I remember the closing sentence of the Secretary of State's despatch No. 25, dated 14th August 1862.

> "Her Majesty's Government relies on the exercise of caution in dealing with the interests of a population, so lately placed under your charge, and the avoidance of any appearance of precipitancy in your proceedings."

I have the honor, &c.,

(Signed) M. J. SHAW STEWART,

Collector of Kánara.

No 946 of 1871.

REVENUE DEPARTMENT.

Camp Kolhápur, 13th March 1871.

Submitted for the order of Government.

2. The Revenue Commissioner, S. D., begs in the first place to invite attention to the request contained in the last para. of the Survey and Settlement Commissioner's letter No 168, dated 21st ultimo, noticed in para. 2 of the Collector's covering letter No 703, dated 3rd March 1871, and to state that he has considerable doubts whether, even under circumstances more favorable to the unquestioned adoption of the rates of settlement proposed, such speedy sanction could be safely accorded by Government as would enable the Survey Commissioner to introduce the proposed rates in the additional 28 villages of Táluka Kárwár before 31st March.

3. Adverting to the remarks in the Collector's 3rd para., it appears a most unusual course for the Survey Commissioner to have omitted to furnish a list either of the 18 villages into which rates were introduced last year, or of the 28 villages for which rates are proposed. The number in each of the three classes of the first settlement and of the five classes in the proposed settlement is certainly given, but these do not enable the Collector, who should have equal knowledge of local details with the Survey Commissioner to indentify the villages and to minutely compare the former rates and former conditions with the new rates proposed and the condi-

tions described. If secrecy were indispensable, that might be assigned as the reason; but the Revenue Commissioner is disposed rather to urge upon Government the advisability of giving full notice to present holders of the very large enhancement of assessment contemplated, so that they may have reasonable opportunity to calculate their future position and to remonstrate against what they may deem unfavorable in the new arrangements. Such notice would not be given if occupants have to decide before 31st March whether to resign their land or pay the new assessment.

4. The principle of revision, which Government appear to have adopted after a very full discussion of the subject, is understood to be embodied in Resolution No. 1681, dated 27th April 1868. It may be safely assumed, in reference to the remarks in Mr. Shaw Stewart's accompanying letter, that while Government would not desire to see the new assessment taken up to the limit of 30 per cent. of the gross produce, yet that an equitable settlement on a general revision was ordered without any necessary limitation to the amount of the maximum demand recorded at the time of the British acquisition of the province. It would be going over old ground to show that the Madras Government and the Board of Revenue had adopted the principle of the unimpeded right of Government to revise the assessment, and Colonel Anderson in his 11th para. shows that the rates imposed in five Maganis of the Yellápur and Sirsi tálukas were 60 per cent. in excess of those there imposed by him. The assessment in Ankola was postponed though the land had been surveyed between 1820 and 1827, a revision having been ordered by the Board which, Colonel Anderson states in his 11th para., was never carried out.

5. Assuming, then, that Government are prepared to consider Mr. Shaw Stewart's objections regarding the limitation of the Government demand to the revenue collected before Sir Thomas Munro's abatement was effected to be overruled by former proceedings, the Revenue Commissioner will pass to the important question of the rates.

6. As regards the precise rates in three classes of rice land proposed for the 18 villages already settled experimentally, and in five classes for the 28 villages proposed to be settled, the Revenue Commissioner thinks Government may safely be guided by Colonel Anderson's deliberate opinion as to the quality of the land and its capability to bear the rates in five classes now proposed; yet the facts reported in the Collector's 14th para., namely, the delay in paying the new rates and the number of notices already issued, evince rather serious dissatisfaction with the settlement previously made, and suggest caution and deliberation. It might be well, therefore, that

Colonel Anderson should have an opportunity of replying to Mr. Shaw Stewart's criticism of the rates generally. The test indicated in Mr. Stewart's 12th para. at least requires that Colonel Anderson should explain whether it would not be advisable slightly to reduce the rates in the 3rd class of rice lands in the 18 villages, or to add another class or two as he has done in the case of his more recently proposed rates.

7. In continuation of the remarks in paras. 2 and 3 of this memorandum, the Revenue Commissioner also suggests for the consideration of Government that the usual list of villages should invariably accompany the recommendation for sanction to new assessment even experimentally for one year.

8. There is a very important point brought to notice in paras. 31 and 33 of Colonel Anderson's letter, and the Survey Commissioner is evidently sensible that separate provision is required for the case of those Vargdárs who have given Mulgeni Patras or leases for a sum which secures them a profit over the present rent payable to Government, but less than the new survey assessment, so that the Vargdár (in Deccan, Khátedár) can only, to use Colonel Anderson's own words, "uphold the original agreement at a loss." Colonel Anderson has stated in the commencement of his 31st para. that this peculiarity was only first "come into clear contact with in this settlement", and he considers some further experience necessary in order to provide a remedy for the difficulty. He adds in para. 32 his belief that of late years, certainly since North Kánara was transferred to Bombay, a provision exists in the lease to meet any possible increase of assessment consequent on a revision, which will probably reduce the number of cases to be disposed of to old ones which, however, in the opinion of the Revenue Commissioner, will, from the fact of their long duration alone, demand the greater consideration.

9. The Revenue Commissioner would respectfully suggest that this point should be referred for more particular report in order that, if possible, the difference between the rent according to the lease and the enhanced assessment may be made to fall upon the Mulgenidár without further injuiry to the Vargdár or Khátedár who might be disposed to trust to accident or his own ingenuity to get rid of a lease-hold assignment of the land which, under the new arrangements, would leave him no profit.

10. Whatever may be the result of further inquiry, the Revenue Commissioner cannot doubt that Government will consider this question and the other considerations raised of sufficient importance to the welfare of the people to require a postponement of the assessment even at some present sacrifice of revenue. It

may be fairly expected that the great experience of the Survey and Settlement Commissioner will enable him, in communication with the Collector of Kánara, so to clear up the two questions of the rate of assessment and the peculiar relative position of certain Vargdárs and Mulgenidárs, that the revision of assessment so much required may not be very seriously delayed.

(Signed) W. H. HAVELOCK,
Revenue Commissioner, S. D.

No. 862 of 1871.

FROM
THE COLLECTOR OF NORTH KA'NARA,

To
THE REVENUE COMMISSIONER, S. D.

Kánara Collector's Office,
Kárwár, 21st March 1871.

SIR,

Soon after my arrival here, at the end of last month, I was informed that the revenue due from the 18 villages in the Kárwár Táluka, which were settled last year by Colonel Anderson and Mr. Elphinston under the authority noted in the margin, was in arrears, and that the owners and occupants of land in these villages refused to pay the Government demand, at the rates then introduced, and were filing suits against the revenue authorities. On the 3rd instant I received from Colonel Anderson his report on the rates then introduced and on those which he proposed to introduce into 28 other villages in the same tálukas, and in forwarding that report on to you I stated that my attention had been drawn to this opposition on the part of the rayats.

Government Resolution No. 1567, dated 29th March 1870.

2. In conversation with some of the Revenue Officials and rayats, I urged the necessity of the Government demand being paid, and suggested that its payment could not prejudice their position or prospects, as regards any civil suit, or other legal remedy that they might see fit to try, but my suggestion seems to have had no effect, and it was evident that the opposition was obstinate.

3. Considering the peculiar circumstances of these villages and the fact that the rates which the Revenue Survey Commissioner introduced had not been formally sanctioned by Government, I have thought right to submit the matter to you before

resorting to compulsory measures for collecting the revenue. I trust that this will be approved.

4. With this object I asked Mr. R. E. Candy, the Acting Second Assistant Collector, and Mr. H. Ingle, the Deputy Collector, to enquire into the matter; I beg to annex a copy of my instructions and of the reports that have been received from Messrs. Candy and Ingle.

5. Along with Mr. Candy's letter will be found a translation of the Marátha petition presented to you when in Kánara, and regarding which I wrote to you on the 8th instant (No. 741). The petition itself is also forwarded.

6. From these documents it will be apparent that the rayats of the eighteen villages referred to resist the new assessment on one principal and two minor grounds,—(1st and chiefly) they question the right of Government to revise the assessment and desire to try the question in the Civil Court,—(2ndly) they object to a 30 years' settlement,—and (3rdly) they object to the rates as excessive.

7. As regards the first and second grounds of resistance, there can, I think, be no reasonable doubt that the Bombay Survey Act empowers Government to revise the assessment on all lands whether the property of Government or not, and to impose a 30 years' settlement. They base their claim, I believe, on the 49th Section of the Act, considering that the terms "alienated village" include their Muli land. They are not likely to establish this interpretation of the law. The 3rd ground of resistance seems one entirely for the consideration of Government, and has formed the subject of my letter to you, No. 703, dated 3rd instant.

8. The Acting Judge of Kánara has informed me that upwards of 100 suits have been filed, and it is expected that more will be instituted. I have not as yet received formal notice of any of them, but Mr. Spens has been so kind as let me see the plaints, and I find that they simply deny the right of Government to revise the assessment of Muli land. There is no indication of the line of argument that will be adopted.

9. But though the Survey Act legalizes the revision of assessment, Government has already declared its desire that due weight be given to Mulpattas or similar papers purporting to limit the assessment. I have not as yet had any such specific Mulpattas brought before me in regard to these 18 villages, and the petitioners apparently rely on certain kaulnámas or proclamations one of which was issued in 1799 or 1800 by Captain (afterwards Sir Thomas) Munro, Collector of Kánara, and another in 1819 by the Honourable Mr. Harris, also Collector.

10. I have not access to the original kaulnáma of Sir Thomas Munro, or to any authenticated copy thereof, but I have obtained from my records an unattested copy that may be relied on. I have also procured an original order, signed by Sir Thomas Munro, to the officials of the Sadáshivgad Táluka. Consequently (nearly) to the 46 villages whose assessments are under consideration, and I beg to annex translations of these documents. I also annex a translation of Mr. Harris' proclamation of 1819; copies of all these are also sent.

11. Government will see the portions of these documents, which the land-owners regard as conferring on them a fixed assessment, and whatever opinion may be arrived at as to the extent of the guarantee or its validity, the Right Honourable the Governor in Council will, I am sure, make allowance for the strong feeling shown by these people who after 70 years of uninterrupted tenure, at the rates fixed by Sir Thomas Munro, now find themselves called on to pay an increased revenue.

12. I will not trouble you or Government with a statement of my own views on the subject of Sir Thomas Munro's guarantee. I am prepared to give reasons for doubting the correctness of Lieutenant-Colonel W. C. Anderson's explanation of the subject, as contained in the 44th and 45th paras. of his report on the Mundgode jamábandi. However this may be, I beg at present to confine myself to the remarks made on this subject in the 5th para. of my report of the 3rd instant (No. 703) which I repeat here for convenience of reference.

No. 296 of 23rd April 1867, disposed of by Government Resolution No. 1680 of 27th April 1868.

"I read this quotation from Sir Thomas Munro as implying that he regarded his settlement as liable to be increased by the future addition of a certain portion of the abatement, and that he did not contemplate the assessment being raised above maximum demand recorded at the time of the British acquisition of the province. I do not know whether this statement of Sir Thomas Munro's views is considered as binding, but if it is, I have only to point out that the Revenue Survey Commissioner does not indicate, whether the rates that he now submits for sanction will have the effect, in any cases, of raising the Government demand above the highest recorded when we took the country. This view of Sir Thomas Munro's opinion is confirmed by the following passage in Mr. Edward Maltby's report of the 22nd July 1839 (*see* page 128 of the Printed Papers on Kánara); revenue of the Government on the more productive estates is limited by prescriptive right, the intimation given by our Government that the ancient rates or Shist and Shamil will not be increased."

13. If after considering the arguments urged by the petitioners Government does not deem it necessary to postpone, for the purpose of further investigation, the exactment of the new

rates and decides on sanctioning them, it will, I fear, be necessary to resort to extensive measures of compulsion, bringing to forced sale portions of the estates of nearly 2,300 owners or occupants of land.

14. It is right also to state that there is reason to anticipate similar difficulties with regard to the 28 other villages, if the proposed rates are introduced into them.

15. This being the state of matters, I solicit instructions whether I am to go on with the collections of the Government demand according to regulation, or whether Government desires any further investigation to be made into the matter.

16. It has been suggested to me as desirable to select one or two cases and bring the matter to a legal issue, by using compulsory process to recover the Government demand according to the new rates. I do not recommend the adoption of this course now, because (1stly) I entertain little doubt as to the result of a trial of the point raised by the land-owners, and (2ndly) because the legal point which a law suit would settle is not the only question at issue.

17. I feel the less hesitation in postponing the issue of compulsory process, because I anticipate no possible eventual loss to Government through the delay; whatever assessment Government decides on imposing will ultimately be realized.

I have, &c.,
(Signed) M. J. SHAW STEWART,
Collector of Kánara.

No. 722 OF 1871.

To

R. E. CANDY, ESQ.,
Second Assistant Collector, Kánara.

Kánara Collector's Office,
Kárwár, 6th March 1871.

SIR,

I have ascertained that only a very small portion of the 1st and 2nd instalments of land revenue due on the 15th December 1870, and 1st February 1871, from the 18 villages noted below, into which the revised rates of assessment were introduced last season by Colonel Anderson and Mr. Elphinston, has been collected, and that many of the rayats refuse to pay the Government revenue.

2. I request you will be so good as to commence at once an enquiry into this matter, with the object of ascertaining the number of rayats who have paid and who refuse to pay, and the reasons given by the latter as regards the 11 villages on the north side of the Káli Nadi remaining for that purpose at Sadáshivgad. I have asked Mr. Ingle to be so good as to conduct the enquiry into the villages on this side.

3. It is not of course necessary that every rayat who has refused to pay should be examined, the statements of a few leading men will probably suffice to explain the case, but any man who volunteers a statement should be allowed to make it.

4. In forwarding the result of your investigation I beg you will make any remarks on the subject that may occur to you.

5. I am informed that some of the rayats whose assessment has been diminished by the revision, have refused to pay, and it is very desirable that the reason for this should be explained.

6. I must beg, in conclusion, the compulsory process for the collection of revenue in these 18 villages be not resorted to without a reference to myself.

7. I have requested Ráo Bahádur Sukhárám Pant, my Daftardár, to associate himself with you in making this enquiry, and to give you all the assistance in his power. I regret that the Mámlatdár of the Kárwár Táluka is unable to attend you, being detained elsewhere on inspection duty at the instance of the Revenue Survey Commissioner.

List of villages.

North. of Káli Nadi.	South of Káli Nadi.
I. Májáli.	I. Bad.
II. Chitakolé.	II. Koné.
III. Kanasgeri.	III. Baitkol.
IV. Mundgeri.	IV. Nandangaddé.
V. Angadi.	V. Katinkone.
VI. Hosalli.	VI. Kodibag.
VII. Madhiawada.	VII. Sunkeri.
VIII. Arawa.	
IX. Hottégali.	
X. Kolgé.	
XI. Sáwantwáda.	

I have, &c.,

(Signed) M. J. SHAW STEWART,

Collector of Kánara.

No. 723 of 1871.

Kárwár, 6th March 1871.

True copy forwarded to H. Ingle, Esquire, with a request that he will institute a similar enquiry in the case of the 7 villages on this side of the Káli Nadi.

(Signed) M. J. SHAW STEWART,
Collector of Kánara.

No. 92 of 1871.

To

M. J. SHAW STEWART, Esq.,
Collector of Kánara.

Sir,

In accordance with the instructions conveyed in your memorandum No. 723 of the 6th instant, I have the honour to state that I proceeded to the villages of Bad and Katinkone, and there met the cultivators of the 7 villages on the south side of the Káli Nadi.

2. There was a pretty large gathering of the rayats, and the reasons alleged for their refusal to pay the revised rates of assessment introduced by the Survey Commissioner may be summarized as follows :—

1st. That the Survey Act (Bombay Act I. of 1865) is not applicable to Kánara, inasmuch as the Vargs or estates of the land-holders are Muli and Geni Vargs for which they hold written assurances from Sir Thomas Munro and other Collectors that their assessment will never be increased.

2nd. That the revised rates are too high in relation to the actual produce of the land, in some instances the new assessment being actually in excess of the rental received by the Vargdárs from their tenants.

3rd. That by paying the revised rates of assessment, even when lower rates than the old rates, the Vargdárs believe

that their Muli rights are infringed as they fear their assessment is liable to alteration after 30 years.

4*th*. That on the faith of the present rates of assessment being permanently continued, the Vargdárs and their tenants have gone to considerable outlay in cultivating the land by removing the sand and in other improvements.

3. As regards the first point, the rayats urge that in the time of Sir Thomas Munro the people ran away from the district, and to encourage them to return Sir Thomas Munro assured them that their assessment should never be increased. They should continue to pay what they paid before. This took place in the year 1818. The land was subsequently surveyed, to which the people objected, when they were informed by the Collector that the survey was undertaken for account purposes to ascertain the extent of land. An order was issued directing the rayats not to be alarmed, and that in no instance would the assessment be increased, and that where excessive, it would be reduced.

4. Mr. Stokes, Collector of Kánara, in Fasli *1243, finding that the land rent was not paid owing to the rates being high, caused an average to be taken of the 17 years' assessment, and adopted what was called the "Tharow assessment." He tested this assessment by cutting the crop. This Tharow assessment was subsequently confirmed by the Revenue Board of Madras.

* 1832-33.

5. The rayats moreover urge that when in Fasli *1253, an increase of Rs. 2 was made on one of their Vargs, the Revenue Board directed the refund of the money.

* 1842-43.

6. With reference to Geni Vargs being classed in the same category as Muli Vargs, a copy of an order said to have been issued by the Collector, Mr. Thomas Harris, dated 6th June Fasli 1239, was produced before me, and is hereto annexed, in which the rayats were assured that if they paid the full Tharow assessment, they would be considered as Mulgars, and that these Geni Vargdárs would obtain Mulpattas if applied for. If Mulpattas were not actually necessary, their land would be entered as Muli estates.

7. Three Mulpattas were produced (hereto annexed) in which Mr. Reid, Collector of Kánara, confirmed the Muli rights of certain estates to the parties named, and to their descendants, on consideration that they paid the assessment specified in the Mulpattas.

8. With respect to the second point, it was urged by some of the rayats that to prove their assertion that the rates of assessment are excessive, they are willing to permit Government to reap the crop of any land, which the Collector's Department may determine upon, so as to ascertain the actual crop. Government will then be able to decide upon the fairness or otherwise of the assessment.

9. In many instances which came before me in the course of my enquiries, I found that the revised assessment was many times over the original payment. It is probable that in some cases this excess may be attributable to an increase of land in possession of the rayat, since the old assessment was fixed, and the larger number was owing to high rates levied consequent on the improvements effected in the land by the outlay of capital.

10. From having seen a few survey numbers which have been recently pointed out to me as over-assessed, I am respectfully of opinion that it is very probable the assessment on the land has been fixed somewhat too high. In a district like Kánara in which the new and revised rates of assessment are about being introduced for the first time since the British occupation of the country, and amongst a sensitive and easily excited population, it would, I would humbly submit, have been a more politic and wiser measure to have fixed somewhat lighter rates than those now imposed on the land.

11. In the case of land lying on the banks of the river, and in what is termed "Gajni land," some outlay is actually necessary for its special protection from the influx of salt water. In some years a greater outlay is required. The rayats urge that this has not been taken into account in fixing the assessment.

12. It may further be observed that on the faith of the Mulpattas in which their rights to the land have been confirmed to the Vargdárs and their descendants in consideration of their paying the annual assessment therein fixed, the Vargdárs have gone to considerable outlay in the improvement of their land which was formerly nothing more than sandy waste, and they allege that it is unjust to them to raise the assessment merely because by the expenditure of their capital they have rendered the sandy waste productive.

13. Upon the assurance of these Mulpattas the rayats have rented their estates on Mulgeni or Chalgeni tenure, and in some instances have cultivated the land themselves.

14. Large sums have been expended in the improvement of the land, and in its protection from the river floods. In some

instances the new assessment is greater than the rental received by the Vargdárs from their tenants, and they naturally ask who is to pay the revised assessment.

15. As regards the 3rd point, the rayats assert that they lose their original Muli rights by paying the revised assessment, though less, than what they have hitherto paid. Moreover, when once they have admitted the principle of the present assessment, which is for 30 years, they will have to admit a similar revision after the expiration of the said term.

16. Adverting to the fourth and last point, I can quite understand the feelings of the people as to their objection to have the revised assessment for 30 years. They assert that whatever labour and capital they expend on their land will be followed by an increase of assessment, and they regard this as an injustice. In many parts of the villages of this táluka, considerable labour and outlay are required to bring land into cultivation and to protect it from injury, and it does not seem equitable that the necessary consequence of such an expenditure of labour and capital should be met by a periodical revision of the Government demand. I learn that many cultivators have given up their land consequent on the Vargdárs' demand for an increased rental. This demand has been necessitated by the increased assessment.

17. It is not, I respectfully submit, my duty to express an opinion as to the justice or otherwise of the rayat's claim to exemption from further or increased assessment. The question is one which rests entirely for the decision of Government. I have merely communicated to you the statements and feelings of the Vargdárs as expressed to me.

18. In conclusion, I would observe that there is a very general combination amongst the entire body of cultivators to resist the payment of the revised rates of assessment, and numerous suits have been filed in the Civil Courts resisting the demand. The opposition is led by the more intelligent class of Shenvy cultivators who have furnished me with the reasons contained in this letter for their contumacy.

19. The other rayats (Comarpaiks and Konkani Maráthás) when questioned by me, can give no intelligent or connected account of the reasons for their refusal to pay the revised assessment further than it infringes their Muli Haks, and they will not pay it, and that the rates are too high. They will continue to pay the old rates. On being reasoned with as to there being no intention whatever on the part of Government to infringe their Muli Haks, they merely reply they will pay the old and not the new assessment.

20. It appears that the Shenvy cultivators, the most wealthy and influential of whom is led by Vykuntappa, late Kulkarni of Bad, have obtained stamped copies of the old orders alluded to by them in reference to the permanent nature of their existing assessment, and to the fact of the old measurements not being correct. They necessarily argue that because extra land has been discovered by the present survey measurement, their estates, whether Geni or Muli, are not liable to enhanced assessment on account of increased area.

21. I annex a statement showing the amount of revenue demanded in the seven villages on the south side of the Káli Nadi together with the sums collected on account of the two instalments now overdue.

22. Enclosed are copies of orders which have been furnished to me in the course of this enquiry which, please return when no longer required.

I have, &c.,

(Signed) H. INGLE,

Superintendent of Kárwár.

Kárwár, 17th March 1871.

STATEMENT of Land Revenue Collections of the following 7 Villages of the Kárwár Táluka for the year 1870-71.

Number.	Village.	Old Assessment.	New Survey Assessment.	December and February Instalments at new Rates.	Collected for the two Instalments.	Balance to be recovered.	Number of Rayats.	Rayats who have paid Assessment.					Number of Rayats refusing Payment.	Remarks.
								Regularly paid according to Instalments.	Irregularly paid more or less.	Paid in full.				
										Amount reduced in the present Revision.	Increased in the Revision.	Total.		
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.								
1	Bad	3,038 12 3	7,016 4 0	3,508 2 0	1,152 14 3	2,355 3 9	284	...	183	4	2	6	95	Government lands.
2	Koné	124 14 1	228 13 0	114 6 6	72 0 0	42 6 6	10	...	7	...	...	...	3	
3	Baitkol	.....	314 0 0	.....	.....	314 0 0	...	...	...	...	...	...	...	
4	Kodibag	322 1 2	1,088 8 0	544 4 0	165 3 6	379 6 0	97	...	55	2	2	4	38	
5	Nandangaddé ...	630 1 4	1,470 2 0	735 1 0	177 8 3	557 8 9	137	...	55	2	2	4	78	
6	Katinkoné... ...	609 14 0	876 12 0	438 6 0	183 4 4	255 1 8	125	...	64	2	7	9	52	
7	Sunkeri	139 7 2	292 0 0	146 0 0	75 7 8	70 8 4	42	1	20	...	6	6	15	

(Signed) H. INGLE,
Superintendent of Kárwár.

Kárwár, 17*th March* 1871.

No. 124 of 1871.

Camp Kárwár, 15th March 1871.

To

M. J. SHAW STEWART, ESQUIRE,

Collector of Kánara.

SIR,

I have the honour to report to you the result of the enquiry instituted in accordance with your letter No. 722, dated 6th of March.

Subject of enquiry.

2. I was directed to ascertain the reasons which led the rayats residing in the 11 villages on the north side of the Káli Nadi, into which the revised rates of assessment were introduced last season, to refuse to pay the said assessment, and to give the relative numbers of those who have paid and of those who refuse to pay.

Mode of enquiry.

3. The Daftardár, Ráo Bahádur Sakhárám Pant, joined me at Sadáshivgad. The people came willingly to make their statements, so that there was no necessity for issuing a proclamation. It was intended to go, if possible, to each principal village for inquiry, but this was unfortunately prevented by an attack of fever which quite laid me up. The depositions of 56 persons were written down. Some of these have had their assessment increased and decreased.

Substance of the statement made by those whose assessment is raised.

4. The feelings and opinions of the rayats may be summarized somewhat as follows:—

The survey settlement is illegal and unjust. We do not and did not assent to it. We did not appear of our own accord at the time of settlement and agree to the revised rates. Our presence was compelled by summons. As we doubt the authority of Government to change the assessment of our lands, some of us have filed suits and more intend to do so.

Our land is Muli, *i.e.*, we had it on a permanent tenure. Some lands are called Gêni, but they must be reckoned as Muli because of a Circular No. 18 issued in 1834 A.D.

We assert that we hold our lands by an inviolable right upon the following grounds:—

When the East Indian Company took possession, many rayats ran away from their houses leaving the lands waste. To remedy this, Sir Thomas Munro issued a proclamation on January 4th,

1799, entreating the people to return and promising that no extra assessment should be exacted but rather the assessment would be lowered if only people would come and cultivate the fields. A similar order was given to the people of Ankola on March 26th, 1800 A.D.; when Mr. Harris, the Collector, sold waste lands, he fixed a rent, and declared it permanent by an order dated 6th June 1819. Such was the state of our rights under the Company. When the Company ceased, the proclamation of Queen Victoria declared that the rights of lands would not be interfered with, so that the present Government has no authority to change the rent of lands.

There are other objections also.

Trusting that in former assurances of security the rayats have bought lands at high prices, have brought waste lands under cultivation at great expense, and have produced the present aspect of prosperity by their own exertions. There is a kind of land called "Gajni" which is liable to an overflow of salt water. Much money is required for the maintenance of the bandhs to keep out this salt water, and even then, a crop can be obtained once only in two or three years. This land is now assessed at Rs. 2 an acre, whereas formerly it had a mere nominal assessment in consideration of our trouble and expense. Again, we are told that the increase of assessment is consequent on our encroachments on land. To this we reply there is an order No. 48 of 1827 which states the present measurements are not confirmed as not being reliable. Such being the case, how can you state the land now cultivated is in excess of our estates, for their former area is not correctly known.

5. Others state that the present assessment is in excess of the produce of the land; therefore they will not pay because they cannot. They are willing to pay if the assessment is fixed according to the status of the land.

Statement of those whose assessment is lowered.

6. Rayats whose assessment has been lowered by the settlement, state somewhat as follows :—

It is true we have to pay less now. It is however a temporary measure. As you have without cause raised the assessment of some, so you have without cause lowered ours. We have no grounds of assurance that 30 years hence our rents will not be raised. Our rights of tenure are interfered with equally with those whose rents are raised; therefore we object to pay the revised rates.

7. What is written above shows the feelings of the people. The following statement shows how they have acted :—

8. In Chitakolé 148 persons have paid a portion of the assessment due up to March.

1st. 7 have paid in full. They are of the following castes:— 1 Kumarpeik, 1 Konkani, 2 Sonár, 1 Bhandári, 2 Mussulmán, 160 persons have paid nothing at all.

9. In Kanasgeri 37 persons have paid a portion, 35 have paid nothing at all.

10. In Majali 85 persons have paid a portion, 189 have paid nothing.

11. In Mundgeri 109 persons have paid a portion, 3 persons have paid in full, 80 have paid nothing at all.

12. In Angadi 65 persons have paid a portion, 3 have paid in full, 62 have paid nothing.

13. In Hosalli 118 persons have paid a portion, 105 have paid nothing at all.

14. In Arawa 25 persons have paid a portion, 1 has paid in full, 89 have paid nothing.

15. In Kolge 43 persons have paid a portion, 1 has paid in full, 83 have paid nothing.

16. In Madhiawada 40 persons have paid a portion, 90 persons have paid nothing.

17. In Sáwantwáda 21 persons have paid a portion, 43 have paid nothing.

18. It is to be observed that not a single Brahmin is among the number of those who have paid the assessment due in full.

19. It is possible to hold very various opinions as to the value of the reasons adduced by the rayats: but I think one point may be regarded as certain. Those who refuse to pay the new assessment do not do so lightly. They have come to a determination to resist the Government, and will not pay unless compelled. It was stated by some that if compelled to pay they would simply throw up their lands, and seek a home in another part of the country.

20. It will perhaps be as well to force the matter to an issue as quickly as possible in the Civil Court, and until some decision has been made to abstain from any compulsory process.

21. I have the honor to return the petition forwarded for consideration during the enquiry. A translation has been made.

Its contents go over pretty much the same ground as the statements of the rayats which have been recorded.

22. The Daftardár has been requested to procure, if possible, the documents referred to.

The Kánarese papers are annexed.

I have, &c.,

(Signed) R. E. CANDY,

Acting Second Assistant Collector.

To,

The REVENUE COMMISSIONER, S. D.

We, the inhabitants of Kadwad Mauza, Táluka Kárwár, and land-holders in the same Mauza,

Respectfully beg to state that since this country came into possession of East India Company, we have been in the enjoyment of peace, so as to have forgotten the grievances we were formerly subjected to. However, a short time previous to the East India Company ceasing to exist as a ruler, people had to suffer trivial annoyances from the Company, when to our delight the Government of this country was transferred to our Gracious Sovereign Queen Victoria, and we rejoiced at the thought that we who had so long been under foreigners were now placed under the motherly care of Victoria.

We, however, to our great disappointment, find ourselves undeceived, for, the above small evils under East India Company have grown into great evils. We beg, therefore, to avail ourselves of your arrival so near by bringing briefly to your notice the state we live in.

Since time immemorial the custom of granting lands with a previously fixed assessment on permanent right has been in existence. The circumstances that gave rise to lands being granted on permanent right are as follows :—

The soil of our country, not being so fertile as that of Bálághát, but being on the contrary sandy, mountainous, and from proximity to the sea, liable to inroads of salt water, and the people in consequence having no inclination to devote themselves to cultivation, the custom of permanent settlement—a custom beneficial alike to the Government and the public—was abolished. The instrument conveying this permanent right purports as follows :—

This land is sold and granted to you on permanent right. You and your descendants should follow any pursuit you like and should enjoy the said land subject to the payment of the revenue fixed.

In consequence of the introduction of this custom cultivation commenced. According to the practice then prevailing no modification was effected regarding revenue, but that people had to give Government fruits. This same practice continued until the end of Tippoo Sultan's reign. However, in the interval between the end of Tippoo Sultan's reign and the establishment of British rule, in consequence of the prevalence of great disorders, people fled away from their country leaving their lands waste. On notice whereof Mr. Munro issued Kaulnáma (deed of agreement) which runs as follows :—

"We hereby order for the assurance of rayats to cultivate lands now lying waste owing to the flight of people, that no more than old revenue will be exacted from rayats if they cultivate the said lands, and that the payment known by the name of "Alabhat" will be discontinued. Rayats should return to their homes and cultivate lands. No alteration will be effected under this Government. Dated 21st March 1800."

By virtue of this Kaulnáma several rayats returned and cultivated lands. Many lands still lay waste and several proclamations issued, one of which issued by the Honourable Thomas Harris, Collector, runs as follows :—

"If any one is willing to have any Government waste land or land temporarily given, or any land lying waste on account of the inability of the permanent holder to cultivate it, given him permanently, he should at once apply for the land without any regard to Pátils or Shanbogs, and he will be given a deed conveying permanent right and fixing a certain sum to be paid for the land. The right of Government to the land will be removed to a reasonable extent. People should not entertain doubts that Government will not grant them lands on payment of revenue less than the old revenue. The lands will be granted to be enjoyed permanently by them. Dated 6th June 1299 Fusli (corresponding to A.D. 1819.")

All the orders induced rayats to spend money on the lands.

In addition to the above document, Mr. Stokes, Sub-Collector, in consequence of the lands lying waste, because of excessive revenue and the barrenness of the soil, on an average of payment of revenue during several years, and on an estimate of the produce of the land, ordered that the excessive part should be remitted and fixed a reasonable assessment.

In the Fusli of 1244 Mr. *Waywas, Collector, issued a Circular No. 18 to the Táluka Officers which says :

*Mr. Viveash.

"Whereas it has come to our notice that rayats hesitate to cultivate lands on Government lease, supposing that they are not entitled to hold them permanently, it is hereby ordered that the lands on Geni right will be treated also as lands on Mulgeni right. If any wish to have Mulpatta for any land, you are requested to prepare Mulpatta for the lands, if there seems no objection to Mulpatta being granted for the same and forward it to me. Also if any wish to have land entered as land on permanent right you should recommend the lands to be so entered if there is no objection to its being so entered. I further direct that even the lands on Geni right under full payment of revenue fixed are to be considered as lands on permanent rights ; such lands will not be taken away by this Government."

Encouraged by this order all lands were cultivated. The proclamation given by Queen Victoria at the time of taking Government into her hands runs as follows :—

"We know and respect the attachment which the people of India are bound to the lands which they inherited from their ancestors. It is our order that the rights regarding lands should be securely maintained and due regard and consideration will be paid to the customs and usages of India when enacting laws and executing them."

Under the present Government more generous orders even than the above mentioned have been passed, one of which purports as follows :—

"Under the late Government Mulpattas were granted as a rule on payment of some fee. We have, however, abolished this rule of taking fee, and declare that the lands are given to rayats on Mulgeni right. The rayats should accordingly enjoy lands permanently subject only to the payment of the revenue fixed."

Since the commencement of the British rule, every Government proceeding, either civil or revenue, will show that the lands are treated as lands which are enjoyed permanently. The above documents are only a few specimens to show that they are so.

Fully believing that the above orders were not to be mere waste papers, we spent every thing we possessed to bring under cultivation the lands which we considered as a permanent property.

Notwithstanding these circumstances, the Survey Act applicable only to Government lands has been, it seems, made applicable to our lands, and it is under contemplation that alteration should

be made in the revenue. Under these circumstances the grievances we suffer have no parallel. It is not, however, to be supposed that rayats only will be losers by this alteration. The Government also will lose, as the lands will possibly lie waste and new cultivation cease.

The East India Company, aware of our poor state, paid us advances when unable to pay the full revenue. These advances were recovered the next year. The revenue was also collected in five instalments. Even a part of revenue was remitted. Now all these practices are put a stop to. Revenue is collected in four instalments. In failure of payment, interest commences immediatetly. A notice fee has to be paid. Local Fund at one anna per rupee has to be paid. On consideration of all these circumstances, and especially of the new revenue settlement, we find ourselves at the brink of ruin, and beg you will save us from this ruin for which we shall ever pray.

COPY OF THE KAUL GRANTED BY (SIR THOMAS) MUNRO, ESQUIRE.

Kaulnáma granted to the people of Ankola Táluka, &c.

Whereas, during the reign of Tippoo Sultan, all the lands were laid waste in consequence of the rayats having fled away on account of disturbances having arisen, the following orders are issued for the satisfaction of the rayats in the future cultivation of their lands.

If the rayats would *cultivate the lands,* no assessment, in excess of the (Kadim beriz) ancient assessment, and no collection of "Albhat" (*i. e.*, assessment paid in grain during the former Government) will in future be made.

(Sajwhallee kelcya) meaning apparently bringing into cultivation land that has been thrown up.

Should any person cultivate the lands, the assessment will be levied (as follows)—

¼th of the assessment for the first year.
½ of the assessment for the 2nd year.
¾th of the assessment for the third year, and full assessment for the fourth year.

In this manner the jamábandi will be made leniently, and in consideration (of the quantity) of the produce. Therefore, the rayats should come and cultivate their lands. No alterations will be made by Government. Dated 26th March A.D. 1800.

Sirkárántun tabdil honár náhin.

Stated to be signed in English. True translation of the copy.

(Signed) M. J. SHAW STEWART,
Collector of Kánara.

(Seal)

By Honorable Thomas Harris, Collector of Kánara.

It is hereby notified for the information of all the rayats, &c., of the tálukas, that according to the notification previously given by me, to the effect that Mulpattas will be granted to them, on their application, for permanent enjoyment, from generation to generation, of the lands recorded as "Sarkár Geni" (or Government lease-hold lands) from the beginning, and of those which were thrown up by the original proprietors (Mulgars) 12 years ago, on account of their inability to cultivate them, and of those cultivated by different individuals from year to year, and such other lands, together with those that were laid waste, the people do not appear to have made many applications up to this time; therefore it is hereby directed that—

1*stly.*—Persons willing to apply for the proprietary occupation of Government waste lands, and of lands recorded as "Sarkár Geni" (or Government lease-hold lands), and of those recorded as waste, being thrown up by the proprietors owing to their inability to cultivate them since the last 12 years, and of those let out by Government for cultivation by other tenants, should present their applications without any fear, or annoyance, from the Pátils, Village Accountants, and other villagers.

2*ndly.*—In this way, Government will grant permanent Mulpattas to such people as make the highest offer, conferring the permanent enjoyment (of the land), provided there be no objection on the part of the "Mulgars" and others; and a specific assessment will be properly and permanently fixed, so that the Government demand shall not be increased.

3*rdly.*—People knowing that this is the desire of Government should come forward, and present their applications before the Tehsildár without entertaining any doubt whatever, as Government are going to give (lands) on a fixed assessment somewhat less than the ancient assessment.

4*thly.*—Any impediments or annoyance, &c., caused by persons, in presenting applications in the above manner before the Tehsildár, will be minutely enquired into; if applications be personally made to me at the time of the annual settlement, and such orders, as may be deemed proper, will be passed.

5*thly.*—Persons, who are willing to give their applications before me in person, are at liberty to present them in the Huzúr Office, or at the time of the annual settlement. They can submit their petitions according to their own convenience, when their requests will be taken into consideration, and Mulpattas will be

granted to them to hold the permanent enjoyment, from generation to generation, on a fixed assessment, which may be deemed reasonable.

6thly.—The lands allowed by their respective proprietors to fall waste since the last 12 years without cultivation, and lands caused by Government to be cultivated by other persons, and over which the respective persons have no right whatever, will be granted to persons who may submit their applications in the above manner without reference to those persons, together with "Mulputtas" fixing the assessment in such manner as may be deemed reasonable.

The above order, containing 6 paragraphs, should be carefully perused by persons, and they should, without entertaining any fear, and without any annoyance, &c., from the Pátils, Village Accountants, or any other public servants, present their applications either in the Huzúr Office or before the Tehsildár, during the annual settlement, according to their expectations and desires.

Dated 6th June in the Fasli year 1229. Camp Barkur in Udapi Táluka.

(Signed) THOMAS HARRIS,
Collector of Kánara.

(True Translation.)

(Signed) M. J. SHAW STEWART,
Collector of Kánara.

(Seal)

To

GOVIND RAO,
Tehsildár of Sadáshivgad Táluka.

4th January, Siddharti Samvatsar.

Survey operations are being carried out in the village of Ankola for "Ajmás" (or making an estimate of the crop). Therefore the rayats will be *discouraged. The assessment will not be raised by the survey. The estimate of crops is made for the sake of Government accounts, and it is not intended to enhance the assessment. In this manner a proper notification should be given to the rayats. The rayats should be properly informed that it is not at all necessary for them to be angry. Besides this, if the standard assess-

*"Bedil."

ment of the rayats appears excessive in any place, there it will be reduced. But the †assessment will not be raised. The rayats should be informed in this manner. If twenty chain-holders are procured and employed in carrying on survey operations, they will be paid a salary equal to that of the office peons. If the Kacheri people require you to procure coir yarn and wood required for survey operations, you should supply them with the necessary things. The price of these articles will be paid to you from Government.

† Parantu beriz badalnár náhin.

Dated 4th January, Siddharti Samvatsar, A. D. 1797.

(Signed) THOMAS MUNRO,

(True translation.)

(Signed) M. J. SHAW STEWART,
Collector of Kánara.

No. 1164 of 1871.

REVENUE DEPARTMENT.

To,

THE CHIEF SECRETARY TO GOVERNMENT.

Camp Sátára, 27th March 1871.

SIR,

I have the honor, in continuation of my memorandum No. 946, dated 13th instant, to submit a further correspondence as per margin, received from the Collector of Kánara, on the subject of the revenue survey assessment in the Kárwár Táluka.

Letter from Collector of Kánara, No. 862, dated 21st March 1871, and its several enclosures, as per list appended to Mr. Shaw Stewart's letter.

Do.—Do.—No. 871, dated 22nd March 1871, with enclosures.

2. With the deliberately considered Resolution of Government, No. 1681, dated 27th April 1868, before me, I do not feel it desirable to enter into the questions of permanent settlement or guarantee deduced from the proclamations and reports of Sir Thomas Munro, and assume, as in my report No. 946 dated 13th instant, that Government have decided to avail themselves of the right recently regulated and defined by Act I. of 1865, to revise the Government assessment on the land. I will, therefore, confine my remarks to the present rather serious complications connected with two separate settlements.

3. With respect to the 28 villages for which assessment has been only proposed by the Commissioner of Survey and Settlement, I have nothing at present to add to the recommendations submitted in my previous report. The question of the rates is in that case still quite an open one, and delay may enable Government to obtain additional information of a nature calculated to remove the doubts, which must appear to me until the subordinate lease difficulty is solved to hang over any sanction of the rates even of a temporary kind.

4. The other question which relates to the rates in the 18 villages, for which assessment was temporarily sanctioned last year, appears to be more complicated and to require immediate and at the same time discriminating action.

5. It is evident that we are in the presence of a difficulty which is fortunately confined to an area of only 18 villages. The reports of the Collector and of his Assistant and Deputy show conclusively that the influential classes among the land-holders have established an organized opposition to a settlement not under present consideration, but to one introduced last year, and therefore, the legal jamábandi of the current year. The opposition is based on a presumed permanent title barring Government right of interference or revision of assessment, and this opposition should, I consider, be vigorously repressed.

6. I presume that before deciding on the great enhancement of assessment, Government were fully advised that such action was in strict accordance with law, and I do not think that except in case of personal leases or Mulpattas, referred to in paragraph 22 of Government Resolution No. 1681 of 27th April 1868, the recusant land-holders will have a chance of getting anything by litigation. I would not, therefore, as advocated by Mr. Candy, postpone action pending decrees by the Court on many suits the rayats may file. Referring to these personal Mulpattas it is rather extraordinary that none have yet been produced, and though in paragraph 7 of his letter No. 92, dated 17th instant, Mr. Ingle refers to three, of which translations are appended, I cannot find them among the papers. Possibly these were detained by the Collector for inquiry and will doubtless, if genuine, receive due consideration.

7. The course which under the circumstances I would recommend to the consideration of Government is briefly as follows :—

I would authorize the Collector to allow any portion of the assessment which may be in excess of a Mulgeni Patta agreement of a date prior to the year of transfer of

Kánara to the Bombay Government to stand over pending enquiry and decision as to the ultimate mode of disposal of these cases. The formal agreement in each case to be produced and authenticated to the satisfaction of the Collector or officer deputed by him.

To all other land-holders I would give the option of resigning their lands and paying for the current year 1870-71 only assessment at previous rates, and insist on payment of the full rate if resignation were not given within a suitable date. This would please the Vargdárs in the position in which they stood last March with the advantage of a fuller knowledge of their position and the determination of Government on the subject. In case of persistent refusal to resign or to pay survey assessment, I would proceed to distrain by notice and sale of land in the mode provided by the rules framed under Section 31 of Bombay Act I. of 1865. Looking at the determined opposition initiated, it is probable that many of the holdings would have to be purchased by Government at a nominal sum, and after the opposition had been overcome it is certain there would be no difficulty in getting tenants under the Government system of settlement. I believe that the old rates are much lower than in other parts of the country similarly situated, that the Vargdárs are, as a rule, wealthy and independent, and it is not surprising that they should be unwilling to sacrifice the advantages they enjoy and should be prepared to undergo some expense and incur some risk for the purpose of maintaining their fortunate position.

8. Any case of the Mulpatta of the kind, referred to in paragraph 22 of Government Resolution No. 1681, dated 27th April 1868, it is almost unnecessary to repeat, would receive due consideration.

9. In the event of Government anticipating any violence or riot, it would be, I think, advisable to station a strong Company of N. I. at Kárwár. The men should be as far as practicable Musalmáns and Kokanis, as Kárwár is a bad place for Pardeshis or wheat-eating Hindus of any class. Accommodation could, on emergency, be provided in the Police lines which are very good ones.

(Signed) W. H. HAVELOCK,
Revenue Commissioner, S. D.

No. 871 of 1871.

From

THE COLLECTOR OF KÁNARA,

To

THE REVENUE COMMISSIONER, S. D.

Kánara Collector's Office,
Kárwár, 22nd March 1871.

SIR,

In continuation of my report No. 862 of yesterday, and with reference especially to the 12th para. of it, I beg to submit a short note on the subject of the guarantee supposed to have been given by Sir Thomas Munro in the year 1800.

I have, &c.,

(Signed) M. J. SHAW STEWART,

Collector of Kánara.

NOTE.

I. The land-owners of the Kárwár Táluka base their claim to exemption from increased land tax, partly on the Muli or proprietary tenure of their estates, and partly on guarantees said to have been given by Sir Thomas Munro and other Madras Collectors.

2. Leaving the question of their Muli rights, it will probably be necessary to consider whether Sir T. Munro contemplated, or guaranteed, any such limitation of the Government demand. The text of the Kaulnáma or proclamation, in which the guarantee is asserted to have been made, is before Government; and in interpreting it, and assigning to it its proper value, an analysis of the correspondence that took place at the time and afterwards may be useful.

3. It seems the more necessary to lay this matter carefully before Government; because Colonel W. C. Anderson cites the authority of Sir Thomas Munro as opposed to any such limitation of the Government demand.

4. It appears then that Sir Thomas Munro in May 1800 carried out a settlement of the land revenue of Kánara; in which, by reverting almost

Para. 34, page 30.

entirely to the rates enforced under the Bednur Government (called the Shist) before the invasion of Hyder Ali, he abated a great portion of the Shamil, or subsequent demands of the Mysore Government, by reducing the revenue of the province by about 2½ lákhs of ruppees.

Para. 38, page 32.

5. In December of that year he wrote to the Board of Revenue a letter, in the 1st para. of which he uses these words :—

Page 44.

"It never was my idea, however, that my settlement should have been so permanent as to be exempted from all future change; but only that it should have been so far fixed as not to be liable to partial and frequent alterations; and that the right should have been reserved for Government to avail itself of the increasing resources of the country, by adding to the Jama a certain portion of the abatement at some after period, when it might appear that it could be effected without detriment to the country."

6. Although this sentence does not in so many words express an opinion that there was, and ought to be, a limitation of the Government demand, yet the words are not those which he would have used, if he had thought there was no such limitation. He would never have used the words, "a certain portion of the abatement" if he had contemplated a greater sum being added than that by which the old demands were abated. The natural inference is, that Sir Thomas Munro looked on the demand existing when we conquered the country as the limit beyond which no assessment could be raised, and this is borne out by another passage in his correspondence.

7. In a letter that he wrote by the desire of the Board of Revenue for the guidance of his successors in Kánara, he uses these words :—

Page 66, Para. 5.

"*The rent of land, however productive it may be, ought never, on any account, to be raised higher than it has been at some former period.*"

8. One of these successors, when excusing himself and his colleagues to the Board of Revenue for certain over-exaction, says :—

Page 72, Para. 5.

"But at the same time we have not in any single instance raised the rent of an estate higher than it has been rated at some former period, *according to the rules of Major Munro.*"

9. Mr. Blane again in his report of 1848 denies that the demand was limited by the early settlements, and writes as follows:—

"On the contrary, I observe indications, even in the smallest portion of the correspondence of former years that is now available to me, of an intention of gradually bringing to account, as the state of the country improved, *some of the deductions*, which the decrease in the cultivation had rendered it necessary for a long period to make from the demand."

Mr. Blane then goes on to quote, as one of the indications observed by him, the sentence of Sir Thomas Munro quoted in para. 5 of this note.

10. All these notices of the fundamental principle of Sir Thomas Munro's settlement lead up to the remarkable statement made in Mr. Edward Maltby's letter of the 22nd July 1839, on a proposal to apply to Madras some of the principles of the zamíndári settlement in the upper provinces of Bengal. Mr. Maltby, in reply to a query whether a revenue survey could with advantage be adopted in Madras, says as regards Kánara, that the revenue system and the revision of assessment then in progress would render a survey very difficult. "The revenue of the Government, on the more productive estates, *is limited by prescriptive right, the intimation given by our Government that the ancient rates or Shist and Shamil will not be increased.*" On the poorer estates, it is proposed that it be equally limited by declaring the revised assessment permanent, and the wisdom of this measure cannot, I think, be questioned.

Page 128.

11. I can find no intimation, or guarantee, given by the British Government, of the nature described by Mr. Maltby, but it is to be noted that Sir Thomas Munro's rule, against raising the rent of an estate higher than it has been rated at some former period, exactly corresponds with Mr. Maltbys' reference to some guarantee, that Shist and Shamil would never be increased.

12. During the 60 years that Kánara remained under Madras, this rule of Sir Thomas Munro's seems to have remained undisputed and it has never been formally disallowed by the Bombay Government. I am not aware how it has been affected by the settlements that have of late years been made in the above ghát districts, but I think I would easily with time, and the assistance of the Survey Department, show numerous instances in the 46 villages of the Kárwár Táluka under report, in which the revised assessment would directly infringe Sir Thomas Munro's

rule by exceeding the Shists and Shamil, or the highest rates ever imposed by any former Government.

13. My accounts have carefully preserved the Shist and Shamil of all the old estates; and it would be easy, by comparing this with the survey assessment recorded in the corresponding numbers, to arrive at an understanding on this point.

14. It will be noticed that I carefully abstain from the presumption of offering an opinion, if any guarantee made in 1800 by Major Munro is binding now on the Government of Bombay. This is a point for the consideration of higher authority.

15. It remains for me to notice the explanation of Sir Thomas Munro's views given by Colonel W. C. Anderson in the passage quoted below :—

> Para. 44. That a final and permanent settlement was ever contemplated by Sir Thomas Munro, it would be impossible to assert. His letter of December 1800, which commences at page 41 of the Printed Compilation of Letters on the Revenue Administration of Kánara, is mainly devoted to a discussion of a measure ordered by Government, namely, the introduction of a Bengal system of permanent settlement then in high favor; *see* para. 21, page 59. No one can read that entire letter, and suppose that Sir Thomas Munro was an advocate for this measure, or was doing otherwise than endeavouring to make the best of a matter he was ordered to carry out against his own convictions.
>
> Para. 45. As regards Sir Thomas Munro's own convictions and intentions, the close of para. 1 of the above letter appears conclusive. "It never was my idea, however, that my settlement should have been so permanent as to be exempted from all future change, but only that it should have been so far fixed as not to be liable to partial and frequent alterations, and that the right should have been reserved to Government to avail itself of the increasing resources of the country, by adding to the Jama a certain portion of the abatement at some after period, when it might appear that it could be effected without detriment to the country."

Letter No. 296 of 23rd April 1867, disposed of by Government Resolution No. 1680 of 27th April 1868.

16. I submit that it was to the Bengal zamindári system—the large estate system—that Major Munro was opposed, and not

to permanency of assessment; of this the following few lines quoted from the same letter will be proof :—

"Having given my sentiments, as to the amount of assessment which ought to form the basis of the permanent settlement, it now only remains to offer a few observations on the mode of dividing the country into estates." And again : "Though my own opinion is decidedly in favor of small proprietors, yet as Government have determined to introduce everywhere the system of the Bengal permanent settlement, (*i. e.*, the system of large estates), it becomes my duty to point out in what manner it may be accomplished in Kánara."

Para. 1, page 56.

Para. 21, page 59.

17. I think, therefore, I may confidently submit that this letter of Sir Thomas Munro will not bear the interpretation that Colonel W. C. Anderson puts upon it, viz., that Munro was opposed to any permanent limitation of the land tax, but merely made the best of a matter under compulsion.

(Signed) M. J. SHAW STEWART,
Collector of Kánara.

No. 1221 of 1871.

REVENUE DEPARTMENT.

Sátára Districts, Camp Deur, 29th March 1871.

Submitted, together with the map, for the information of Government, with reference to letter from this office, No. 1164, dated 27th instant, and previous correspondence, on the subject of the revenue settlement of certain villages in the Kárwár Táluka of the Kánara Zilla.

(Signed) W. H. HAVELOCK,
Revenue Commissioner, S. D.

110104

No. 333 of 1871.

Survey Commissioner's Office,
Bombay, 1st April 1871.

MEMORANDUM.

I will first notice the Revenue Commissioner's and Mr. Shaw Stewart's remarks regarding the absence of a map of the táluka, and a list of the villages comprised under each ground differently assessed.

2. In para. of my letter above, No. 168 of the 21st ultimo, I mentioned that this letter was not a precisely complete report, and in para. 34, I mentioned my intention of sending in such a report on the táluka when the classification of the remainder is finished, which would of course have been accompanied by a map and a list of villages. It happened that I had not got an English map of the táluka ready, a Marátha outline map with a list of villages which was ready I have since supplied to the Collector.

3. In assessing parts of tálukas, it is not always feasible to supply a map, since the survey of the remainder is frequently incomplete. As a rule the rates of assessment to be imposed at the settlement are talked over by the Collector and myself, and any explanation required afforded to the former, before they are placed upon paper in the shape of a report. In the case of the 18 villages settled last year the rates imposed were discussed between the Acting Collector, Mr. Elphinston, and myself; not a doubt regarding their extreme moderation occurred to either of us, either before the settlement or since that time; they could not be discussed with Mr. Shaw Stewart, either at the time of settlement or previously, as he was absent from India, and moreover had not to the best of my belief held office in Kánara since July or August 1866, so that any consultation with him about the rates of assessment, even in anticipation of their being proposed, was out of the question. The rates for part of the táluka having been settled with the then Collector last year, and in our opinion on a very moderate basis, neither doubt nor difficulty could, it appeared to me, exist regarding the rates to be imposed on adjacent villages. The accident of a change in the Collectors within a few days of the arrival of my report in his office resulted in the somewhat unfortunate circumstances of an officer, Mr. Shaw Stewart, being required to report on a matter, the first and most important steps in which had been already taken with the full concurrence and approval of the officer, Mr. Elphinston, whom he had relieved.

4. It will be remembered that a controversy which had extended over more than one year and in which Mr. Shaw Stewart had called in question, to say the least, the expediency of a general re-assessment of North Kánara, and also advocating a permanent settlement, was closed by Government Resolution No. 1681 of the 27th April 1868, in which the right to re-assess was affirmed, and the expediency of a permanent settlement in North Kánara was declared to be inadmissible.

5 Mr. Shaw Stewart's present letter appears to some extent to re-open the previous discussion. In para. 5 of his letter and again in Para. 21 he alludes to Sir Thomas Munro's views as to our not being entitled to raise the Government demand above the highest amount recorded when we took the country, and farther quotes a passage from a report by Mr. E. Maltby, showing that the revenue is "limited by prescriptive right, the intimation given by our Government that the ancient rates or 'Shist' and 'Shamil' will not be increased."

6. On this view of the case it may be well to define what constitutes the "Shist" and what the "Shamil," though it is difficult to see why or how our Government is bound to any thing but its own sense of what is just and right. What Native Governments did at pleasure, namely, alter the assessment, is surely not a right to be denied to our Government.

7. The Shist is composed of two parts; first seven and a half parts out of (30) thirty parts gross produce, the original "Rekha" or Bijnagar assessment, and an addition of 50 per cent. on this assessment by the Bednur Government, the whole constituted 11¼ parts out of (30) thirty parts gross produce. This is called the "Shist." The "Shamil" is the aggregate of the various cesses or "Pattis" imposed by Hyder and Tippoo, and amounted roughly to at least 30 per cent. additional on the "Shist," so that the Shist and Shamil together amounted to a fraction over 14 parts out of thirty parts gross produce or 46⅔rd per cent. of the gross produce. I do not therefore think that "the intimation of our Government," referred to by Mr. Maltby, that the rates of assessment shall not exceed the Shist and Shamil, will hamper us much.

Page 10, Printed Correspondence, page 11.

8. Through all the Madras correspondence, the Bednur assessment or Shist, or that conjoined with a certain percentage of the Shamil, is repeatedly referred to as a just basis for assessment, and nowhere do I find any question of this view

See para., Minute of 2nd Member, Board of Revenue, 5th November 1850.

in the papers of any Madras authority. We have no desire to fix assessments approaching to the old standard of limit; it may indeed be confidently asserted that the survey rates will on the average fall considerably short of even attaining to a fifth or sixth of the gross produce, a proportion much lower than that contemplated by the Madras authorities, even in cases when special consideration appeared to them due, namely, those in other parts of the province in which the Tharow settlement was introduced in 1820, and in reference to which it was proposed "as an act of indulgence and in consideration of long tenure that additional assessment should not be imposed when it already amounts to one-fifth of the gross produce of the estate." What we propose will give this class of landholders even better terms than the above, and it can be no cause of complaint to them if we place all the rest of the landholders of the district on an equally good footing as regards assessment.

Para. 11, Minute of 3rd Member of Board of Revenue, Mr. Blane, 26th March 1851.

9. Mr. Shaw Stewart quotes the statement of Sir Thomas Munro contained in the words "the rent of land, however productive it may be, ought never, on any account, to be raised higher than it has been at some former period. Lands, therefore, which may have escaped partly or even wholly the Mysore *additions ought not now to be burdened with them." But in the preceding para. 4, Sir Thomas Munro says "where land either through fraud or favor has of late years been reduced below the Bednur assessment, it ought to be raised to that assessment together with half of Hyder's additions, in the course of the present and following years, &c." Many other quotations might be adduced to show the reliance placed upon the statements of the Shist and Shamil as given in by the District and Village Officers, as a limit of assessment; one statement, however, occurs at page 146 of the printed correspondence, para. 31, stating that Colonel Munro did not himself strictly adhere to the Shist and Shamil in his first settlement, but assessed many estates above that standard.

Page 66. Para. 5.

* Included in the "Shamil."

10. If there is any one fact established in the Madras correspondence it is the admission of right to assessment up to the Bednur standard, and in all the correspondence of late years, say since 1820, the distinctest statements occur regarding the utter unreliability of the entries in old accounts stating the amount of Shist and Shamil on each Varg or Kháte, which again was of undefined and unrecorded area; consequently no base whatever existed for a satisfactory revenue settlement, except the statements of the District Offi-

cials and the Shanbogs, without any means whatever of subjecting them to any check. These District Officials and Shanbogs are all land-holders, and this is the class which is now leading the opposition to the survey settlement. From the Collector's Daftardár downwards there is hardly a Native Official in North Kánara who is not connected with the land either in person or through his relations and connections.

11. The Collector in para. 7 of his letter objects to the rates on garden lands so called. These garden lands differ in no way from the ordinary gardens along the coast, principally planted with cocoanuts, and here and there supári trees. According to custom such garden lands everywhere pay an additional assessment, over that on rice land, both before and after the settlement. The only peculiarity in the assessment of these lands in the Kárwár Táluka compared with similar lands in the Ratnágiri and Thána Collectorates is the extreme lightness of the assessment imposed. The origin of an additional assessment on these lands in North Kánara above that on rice lands is even stated as dating from a year between A. D. 1618 and A. D. 1660, it being then a new imposition of the Bednur Government.

Page 11.

12. The Collector's remark that in the villages in question the garden cultivation depends entirely on the labor and skill of the cultivator, and that any ordinary rice land may be turned into garden if carefully prepared, is to a certain extent true, and the argument contained in this remark may be even extended farther; rice land everywhere has been adapted for that kind of cultivation by private enterprise, and a great deal of land now recorded as dry-crop and most of that recorded under the head of "Pulan" in Kárwár is capable of being turned into rice land, or even into garden, with sufficient expenditure of skill and labor; no one however has dreamt of urging that all rice land should be assessed at dry-crop rates, and there is no more reason for all garden lands being assessed at rice rates. But it is not exactly true that a cocoanut plantation might be created anywhere with facility; it can be created anywhere if circumstances of soil and water-supply are suitable, and of the suitability of soil and water-supply we can have doubt when we find a plantation in existence; but it is not too much to assume that the best situations have been already devoted to this profitable form of cultivation and consequently with justice have a higher rate of assessment imposed on them.

13. Mr. Shaw Stewart objects to the rates on rice land proposed by me, and fortifies his objections by certain tabular statements based on the fall of prices, to the extent of about 30 per

cent., which has occurred in the present year. He has, however, made a most extraordinary mistake in the mode of his calculations as shown in the tabular statement at para. 11 of his letter. He has taken the maximum and average rates of assessment in the three groups of villages as representing and corresponding to the rates of assessment on the three descriptions of land, Best, Middling and Worst, portions of the crop of which were cut and valued, instead of taking the average assessment of Best, Middling, and Worst land in any one village, or in any one group of villages. It is of course understood that the villages are grouped for different maximum rates, not on soil, but on position as regards natural and artificial advantages, and this grouping has no relation to the intrinsic quality of the soil in any village, though it has to the relative extrinsic advantages of similar soils in different villages. Neither does the so-called maximum rate necessarily actually represent the rate per acre possibly on any field, certainly not on any large number of fields in even a táluka. Some deteriorating cause will always operate to throw the assessment of a whole field below the maximum rate.

14. The rates of produce per acre given by me in paras. 19, 20 of my letter represent the result of certain experiments conducted under the orders of Mr. Shaw Stewart, then Collector in 1864, under which the crops of two gunthas of "Best" "Middling" and "Worst" land in each of eleven villages were cut and valued. The maximum or average assessment on the worst situated *village* has evidently no connection whatever with the maximum or average produce of the worst *land* in any village of those in which the experiments were conducted. The table therefore given by the Collector, based on a misunderstanding of the case, is utterly fallacious except accidentally in one single entry, namely, the average percentage of rates on produce in the best land shown as 13·7 per cent.

15. The Collector, moreover, entirely omits in his calculation the value of the straw, specially alluded to at the close of the 20th para. of my letter. The estimates of produce with which I have been furnished by the Classers place the value of the straw of an acre of rice land at from Rs. 8 to Rs. 5. It must be remembered that all these villages are close to the port, and straw to feed the cattle of the numerous carts resorting there is in very great demand. To keep well within the mark, I will estimate the value of the straw respectively at Rs. 5, 4, and 3 for the three descriptions of land "Best" "Middling" and "Worst." Adding this to the value of produce as shown by the Collector in his statement at para. 11 of his letter and taking the real rates of assessment, the figures will stand as follows:—

		Vaule of produce.	Assessment.	Percentage of assessment to gross produce.
		Rs.	Rs. a. p.	
Best land	Highest rate.	51	5 14 0	11·5
	Average rate.	35	4 1 9	11·7
Middling land ...	Highest rate.	32	4 0 0	12·5
	Average rate.	24	3 0 0	12·5
Worst land	Highest rate.	16	2 6 0	14·8
	Average rate.	12	2 0 0	16·7*

* We are unfortunately unable to identify the precise fields in which the experiments were made from which the above rates of produce were deduced, and thereby be enabled to compare them with the survey rates of assessment fixed for each. The Collector's former Daftardár, Mungesh Ráo, for some thirty years a well known Kánara Official, who superintended these experiments and supplied the data of results, is since dead. The proportion of assessment to produce in the land shown as "Worst" being greater than in bad land is an apparent anomaly, but it is probable that fields with exceptionally bad crops were in many cases selected ill tilled, or half reclaimed, and capable of producing much better with ordinary care. The returns of produce shown in some cases of Worst land are so very low as to preclude any other supposition than that they were exceptional cases selected as the worst crops to be found.

16. Farther, the Collector alludes to the prices of 1864, the time of the experiment, as probably exceptional. From 1863 to 1870 there was very little variation in prices; in three years in fact, 1865, 1866 and 1868, they were higher than in 1864. In the present year only did a marked fall occur, and as we have at present only seen the most plentiful part of the year, that nearest harvest time, it is assuming a good deal to state that the prices which have ruled since the last harvest will form the average prices of the year. In calculating profits the Collector entirely ignores my statement in para. 21, that I had taken no count of the profits derivable from second crops raised after the rice is cut or from the occasional sugar-cane which is freely cultivated. The second crops are, some of them, of great value; a common one is hot weather rice, of which a great deal may be seen; at the time of the classification an experiment was made on a measured portion of a field under this kind of grain, and the value of it was found

to be at the rate of Rs. 26 per acre, or Rs. 19 after making a deduction on account of present prices. The straw was also worth Rs. 6 per acre or a total of Rs. 25 per acre.

17. In para. 13 the Collector alludes to the Baitkol lands of which the use for the year is sold by auction annually. The Collector objects to my statement that trees under an annual tenancy of this nature have the minimum of care bestowed on them. He says that precautions are taken to ensure a moderate amount of care regarding these precautions or the result of them I am not in possession of precise information, except that no manure whatever is applied. The absence of care or tending was a matter of common report, and I am at a loss to see what tenancy of fruit-trees could ensure *less* care being taken of them than a tenancy terminating absolutely at the end of every year.

18. The Collector does not think that the price paid for the annual usufruct of the Baitkal lands may be considered a bad criterion of the net value of the produce, and states that the revised assessment on these lands, Rs. 286, bears a proportion of 22·3 per cent. to the amount realised last year; this is no more and no less than saying that a rack rent is in amount equal to the full value of the gross produce obtainable. This appears to me an argument which may be dismissed without discussion. But if it were true, I do not see how it would help the Collector's argument. It just results in this: if any Vargdár held this land he would pay Rs. 286 a year land assessment for it to Government, and could according to the auction rate of 1869-70 have obtained Rs. 1,283 rack rent for it, which certainly is inconsistent with any but a most moderate standard of assessment.

19. The returns of this land for 1870-71 I have since obtained, and they are as follows:—

	Acres.	Survey Assessment.		Amount of Auction Sale.	
		Average per acre.	Total.	Total.	Average per acre.
		Rs. a. p.	Rs. a.	Rs. a.	Rs. a. p.
Garden land	24·15	8 7 11	207 8	726 8	29 12 9
Rice land	91·1	4 1 8	78 2	417 0	21 14 8

20. In a note to para. 10 the Collector alludes to the difference between the average survey rate on the rice land in Haliyál and Mundgod above ghâts and in Kárwár, the former being respectively Rs. 2-7-11 and Rs. 1-15-10, while in the latter it ranges from Rs. 4-1-9 to Rs. 3-3-3. In the first place a lower maximum rate was adopted above ghâts; both Haliyál and Mundgod were terribly fever-stricken at the time of the settlement, and had been for some 5 to 7 years before. Many of the cultivators had died, all were much enfeebled, and every reason for an exceptionally low rate, even for Kánara, existed: so low was this rate that looking upon the cause as temporary I proposed a shorter period of guarantee for these tracts, which, however, was not agreed to by Government. These Haliyál and Mundgod villages had most of them no very special advantages of communications; some in fact were at a great disadvantage in this respect. This will account for a lower maximum rate. That the average rate is still lower, and more out of proportion to the difference between the two maxima, is easily explainable—a good supply of water is the main item constituting the difference between good and bad rice land, which above ghâts is dependent directly on rainfall, not stored in tanks of which there are very few, and very poor ones in Haliyál and Mundgod; but to some extent from direct rainfall on the land and to a much greater extent from rainfall water led from higher land by small ditches. Rice dependent on a supply of this nature above ghâts will not bear any but a most moderate rate as the yield is very uncertain, and as there is a large proportion of this land, the average rate is naturally borne down by its preponderance. On the heavy rainfall of the Konkan there is much more dependence to be placed, both as regards quantity and opportuneness of fall, consequently the average rate there will range much higher.

21. Farther, as regards the rates of assessment in comparison with those introduced elsewhere, I may state that I was not unaware of the rates adopted in the Thâna and Ratnágiri Collectorates and have examined them since, and have no hesitation in saying that those I propose ruled very considerably lower* than those imposed between 1856 and 1860 in the Konkan, before the great rise in prices began, and in districts which certainly are in possession of fewer advantages than these villages close to the port.

22. Next, in vindication of the moderation of the rates proposed by me, I would advert to the instances of corrupted assessments adduced by Mr. Blane in the Appendix to his report. He was writing in 1848 when

Published letters, &c.

* Additional information, since received from the Collector of Ratnágiri, most fully corroborates this statement.

this tract was the most secluded and backward part of the whole coast, and besides, prices were about 75 per cent. lower than even at the present moment. Three cases are given in the very tract now under discussion. One in Asnoti, one of the 1st group of villages, including 119 acres of rice land for which he, Mr. Blane, says "Rs. 5 per acre would be a moderate and fair assessment". The second case comprising 378 acres of rice land is in a village on the coast near but not among those we are dealing with. Mr. Blane divides this land into three grades according to quality, and mentions as "a fair and moderate assessment," Rs. 5 per acre for the best, and Rs. 4 and Rs. 3 per acre for the lower qualities, and the third case containing 300 acres is in Halge, a village of the Kárwár Táluka not on the coast but on the river, and is not among those for which rates are at present proposed; here he gives as "a very moderate assessment on this estate and much below that paid by others in the same village," rates of Rs. 4, 3, and 2 per acre on the three qualities of land, and for some Bágáyat in the same holding he mentions Rs. 8 as a moderate and fair assessment. Now, considering the state of the country and of prices in 1848 compared to what it is now, all these rates will require to be considerably added to and still remain equally fair and moderate under existing circumstances, even the difference of prices alone would justify an increase of 75 per cent. I may therefore claim the evidence of Mr. Blane, the Madras Collector, who went most exhaustively into the former revenue system of North Kánara, as most fully justifying the moderation of my rates.

Letters, &c., page 249.

Page 253.

Page 262.

23. In relation to the present resistance to the acceptance of the survey rates there is much to be said. Not only those whose rates are increased by the survey assessment, but those who have their assessments decreased are equally refusing to pay their assessment, clearly acting under the influence and misleading of those who are called upon to pay increased assessments, and who are as might be expected the influential classes, officials, and those connected with officials, who have profited by past state of confusion and corruption in the revenue administration. That cases of reduction of assessment under our rates are not uncommon, a few figures will show; of the 18 villages in which the rates were given out last year, in five villages it is impossible to frame without more time than is now available any comparative statement of past and present individual payments, since men holding land in one or more villages pay their assessment wholly or partially in others, in some cases even in other tálukas. In the remaining 11 villages I find that the total number of holders of land under Government is

1,879*; out of these the assessment of 1,541 individuals is increased and that of 316 is reduced. Out of the 1,541 individuals whose assessment is increased, the increase amounts to less than one (1) rupee in 239 cases and to a sum between (1) one and (2) two rupees in 241 cases.

* Assessed by the survey at Rs. 32,433, an average of Rs. 17·4.

24. The question occurs here if our rates are so excessive as the Collector endeavours to prove, how did those who hitherto paid still higher rates, rates frequently four times and five times in excess of ours, some even much more than that, continue to retain their land? This extraordinary inequality of rates did not exist from the beginning we well know; it is the fruit of the successful corruption of the old standard of assessment, of the frauds and encroachments of those who are now at the head of the opposition.

25. In his 21st para. the Collector winds up his claim for a suspension of proceedings, and for farther consideration, on my omission to refer to the imaginary limitation of assessment laid down by Sir Thomas Munro; imaginary certainly in the sense attached to it by the Collector as shown above in para. 9; and to my omission to allude to what is called the "Tharow" settlement made by Mr. Harris, then Collector, about 1819-20. The answer to this is, that it is a simple and unquestioned fact, known to every one, that the Tharow settlement did not extend to what is now the Kárwár Táluka, or any country in contiguity to the Kárwár Táluka. It was not alluded to, because it had no connection or bearing whatever on the points under discussion.

26. The Collector farther in his 22nd para. urges the avoidance of precipitancy in our proceedings; this caution is surely unnecessary. The Bombay Government have held North Kánara for some nine (9) years, the survey has been in progress for nearly eight (8) years, and settlements have been gradually introduced during the last seven (7) years in small tracts of country at a time. The survey of the Kárwár Táluka has been in progress at different times during the last six (6) years, and introduction of the settlement had been arranged to be spread over three years, taking separate parts each year. Under these positive facts precipitancy would appear to be the very last word applicable; if it was not notorious that in back years the prevalence of fever had greatly obstructed the progress of our work, the slowness of our proceeding would savour rather of an excess of caution bordering on timidity than on any over-haste.

27. To sum up the points at issue are two—

1st, whether the Government has right to order a general revision of assessment in North Kánara on a just and

moderate basis. This would appear to have been already decided by Resolution No. 1681 of the 27th April 1868. But as the question is again raised, it is desirable that it be finally set conclusively at rest, as the revival of these discussions has a most mischievous effect on the people of North Kánara concerned, to whom all that passes in the shape of English correspondence is at once known far and wide. I must here quote the opinion of the Board of Revenue at Madras on the *pros* and *cons* which may be summarized for and against the measure of a general revision.

Proceeding of the Board of Revenue, dated 16th November 1843, para. 69—

"The only decided remedy which would enable the Revenue "Officers to introduce a more equable and fair settlement is a "survey founded on an entire measurement of the lands. The "advantages of such a measure, considered by itself, are indisput-"able; the objections urged against it, and which must not be "overlooked, are its expense, its interference with the existing state "of property and of conveyances executed in anticipation of the per-"manency of the present state of things, and "the dissatisfaction and distrust which would "be thus engendered amongst a people so "easily excited as the Kánarese. The expense, no doubt, will be "compensated in some degree by the increased revenue derived "from concealed and misappropriated land. "On the other hand, the Government are in "no way pledged to the permanency of the "present state of things, and the prevalence "of fraud and encroachment so amply testified "by the voluminous records referred to in "these proceedings is sufficient to deprive any "objections under the second head of all force. The third objec-"tion might possibly be got over by conciliation and decision."

Collector's letter, paragraph 42.

From Principal Collector, 24th August 1825. In *cons* 30th April 1827, paragraph 19.

Do. 15th August in *cons* 18th September 1828, paragraph 54.

28. The second point for decision, supposing that the right to re-assess is assumed, is, whether the rates now proposed are just and moderate.

29. The decision on the above two points will in no way prejudge the question of genuine "Mulpattas" or grants for specific and ascertainable areas, by competent authority on defined terms. Thus far no such have been put in, but should any be brought forward they must of course be dealt with separately, each case upon its own merits.

W. C. ANDERSON,

Survey and Settlement Commissioner, S. D.

Revenue Survey and Assessment.

No. 1721.

REVENUE DEPARTMENT.

Bombay Castle, 10th April 1871.

Memorandum from the Revenue Commissioner, S. D., No. 946, dated 13th March 1871—Submitting, with his own remarks and observations, a correspondence as per margin, relative to the revision of assessment of twenty-eight villages of the Kárwár Táluka in the Kánara Collectorate, in addition to the eighteen villages into which experimental rates were introduced last year.

Letter from the Collector of North Kánara, No. 703, dated 3rd March 1871, submitting one from the Survey and Settlement Commissioner, S. D., No. 168, dated 21st February 1871.

RESOLUTION.—After perusing the further report from the Survey Commissioner with respect to the rates in the 28 villages of the Kárwár Táluka, His Excellency the Right Honourable the Governor in Council considers that there is no objection to their being provisionally sanctioned for a year, and introduced into those villages only regarding which notifications can be made to the rayats before the conclusion of the present month.

(Signed) F. S. CHAPMAN,
Chief Secretary to Government.

To

THE REVENUE COMMISSIONER, S. D.,
THE SURVEY AND SETTLEMENT COMMISSIONER, S. D.

Revenue Survey and Assessment.

No. 1722.

REVENUE DEPARTMENT.

Bombay Castle, 10th April 1871.

Letter from the Revenue Commissioner, S. D., No. 1164, dated 27th March 1871—Submitting, in continuation of his memorandum No. 946, dated 13th idem, further correspondence from the Collector of Kánara, on the subject of the revenue survey assessment in the Kárwár Táluka; stating that it appears from the reports of the Collector and of his Assistant and Deputy, that the settlement introduced into the eighteen

villages of Kárwár last year has met with an organized opposition from the influential classes among the land-holders, which, Mr. Havelock thinks, should be vigorously repressed; and, with a sketch of the course he would recommend for adoption under the circumstances, suggesting that in the event of Government anticipating any violence or riot, it would be advisable to station a strong Company of Native Infantry at Kárwár.

Memorandum from the Revenue Commissioner, S. D., No. 1221, dated 29th March 1871—Submitting one from the Survey and Settlement Commissioner, S. D.

Memorandum from the Survey and Settlement Commissioner, S. D., No. 333, dated 1st April 1871.

RESOLUTION.—The question of introducing the revenue survey and assessment in Kánara was fully discussed by Government, and the introduction of revised rates was definitely sanctioned. In his Despatch No. 63, dated 9th of September 1868, the Secretary of State distinctly upheld the action of the Bombay Government; and His Excellency the Right Honourable the Governor in Council desires that the question should be considered as finally settled, and should not be re-opened.

2. His Excellency the Right Honourable the Governor in Council regrets that Mr. Shaw Stewart, knowing all that had occurred, should have thought it consistent with his duty to have again pressed his views on Government.

3. With reference to the rates in the eighteen villages which were last year sanctioned, Government are of opinion that the proposals contained in paragraphs 7 and 8 of Mr. Havelock's letter No. 1164, dated 27th March, afford the best means of solving a difficult question. The provisional sanction to the introduction of the rates given last year is confirmed. And Mr. Havelock is requested to order forthwith an enquiry into the rights of the tenants producing Mulgeni Patras, the result of which should be immediately reported to Government.

4. As regards the necessity of sending troops to Kárwár, Government cannot think that any necessity exists; but if, on enquiry, Mr. Havelock thinks that the peace of the district may be broken, he should, in conjunction with the Magistrate of the District, take whatever precautionary and preventive measures may seem best suited for the occasion.

(Signed) F. S. CHAPMAN,
Chief Secretary to Government.

No. 63 of 1872.

From

Colonel W. C. ANDERSON,
Survey and Settlement Commissioner, S. D.;

To

The COLLECTOR of NORTH KA'NARA.

Survey Commissioner's Office,
Bombay, 20th January 1872.

Sir,

I have the honor to forward the following proposals for the revision of assessment in (15) fifteen villages and hamlets comprising the remainder of the Kárwár Táluka of North Kánara for which rates have hitherto not been either sanctioned finally or provisionally for one year.

2. My report No. 168, dated 21st February 1871, and memorandum No. 333, dated 1st April 1871, in further explanation go fully into the rates of assessment proposed last year for part of the Kárwár Táluka, the rates introduced in (18) eighteen villages of which in March 1870 taking effect in 1869-70 have received the final sanction of Government by paragraph 2 of Resolution No. 4861, dated 30th September 1871. Sanction for one year was further given to the settlement of as many of the 28 villages reported on at paragraphs 35 to 41 of my letter No. 168 of the 21st February 1871, as could have the rates notified to the rayats before the close of April last. Villages (14) fourteen were thus settled in April last, and the remainder (14) fourteen in number now await settlement. I assume that the sanction conveyed in the above Resolution No. 1721 of 10th April last, will cover my proceeding with the settlement of these remaining 14 fourteen villages.

3. The remaining (15) fifteen villages of the Kárwár Táluka, for which I have now to propose rates of assessment, are intermixed with and adjacent to those of the 1st, 2nd, 3rd and 4th classes as described at paras. 14 and 36 of my letter No. 168 of the 21st February last, and the same rates of assessment are equally applicable to these villages, none of which are very remote from communications, villages of which character alone were included in the 5th class. A map and nominal list of these 15 villages is appended to this letter.

4. The remarks on the part of the Kárwár Táluka for which rates have been already sanctioned contained in my previous reports* on villages of that táluka are in every way equally applicable to these 15 villages; to go over the same ground again would merely repeat that which has been already said and lengthen this report to no purpose. This letter should therefore be taken as an Appendix to the above-mentioned two reports on this táluka in completion of the settlement of it.

* No. 168 of 21st February 1871, and Memo. No. 333, dated 1st April 1871.

5. The following statement shows the past collections in these villages for the last 20 years :—

Year.	Collections.	Year.	Collections.
1851-52	13,586	1861-62	14,032
1852-53	13,551	1862-63	14,296
1853-54	13,543	1863-64	14,347
1854-55	13,571	1864-65	14,321
1855-56	13,595	1865-66	14,306
1856-57	13,617	1866-67	14,301
1857-58	13,716	1867-68	14,301
1858-59	13,786	1868-69	14,289
1859-60	13,875	1869-70	14,299
1860-61	13,966	1870-71	14,585

6. The following statement shows the maximum and estimated average rate of assessment for each description of land in each class of villages :—

Class.	No. of Villages.	Rice Land.		Garden.		Pulan.		Dry-crop.	
		Maximum Rate.	Average Rate.	Maximum Rate.	Average Rate.	Maximum Rate.	Average Rate.	Maximum Rate.	Average Rate.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs a.	Rs. a p.
I.	1	6 8 0	3 10 11	9 0 0	7 12 0	1 15 0	1 13 0	0 12	0 6 0
II.	6	6 0 0	3 15 1	9 0 0	7 12 0	1 13 0	1 11 7	0 12	0 6 1
III.	5	5 0 0	3 2 8	9 0 0	7 8 0	1 3 0	1 3 0	0 12	0 7 3
IV.	3	4 4 0	2 14 8	9 0 0	7 0 0	...	...	0 10	0 5 5

To prevent any misapprehension I explain that the average rate on the rice land and dry-crop land of the single village in the 1st class is a little lower than that on the same kind of land in the villages of the 2nd class, from the land itself being of an inferior

quality to the average of the villages of the 2nd class and is so valued in the classification. This inferiority in the quality of the land more than counterbalances the higher maximum rate in the villages of the 1st class compared with those of the 2nd class. But this one village placed in the 1st class is better situated as regards natural advantages than the average of those of the 2nd class. It is in fact within (2) two miles of the mouth of the river with the river on one side and navigable creeks on two of the other sides.

7. The following statement shows the estimated result of the application of the above rates in comparison with the old assessment or the collections of 1870-71 :—

Class..	Rice Land.		Garden.		Pulan.		Dry-crop.		Total.		Old assessment, Rupees.
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assess. ment.	Acres	Assessment.	Acres.	Assessment.	
1	783	2,884	82	635	42	76	83	31	990	3,626	1,498
2	2,897	11,427	157	1,216	47	80	223	85	3,324	12,808	7,765
3	2,409	7,650	66	498	5	6	395	180	2,875	8,234	4,552
4	813	2,373	12	84	..	..	97	33	922	2,490	770
Total ..	6,902	24,234	317	2,433	94	162	798	329	8,111	27,158	14,585

8. The Government arable waste land and its assessment is estimated at the following amount :—

	Acres.	Assessment.
Rice land	22	55
Garden	1	6
Pulan	110	179
Dry-crop	97	38
Total ...	230	278

9. The following abstract shows the total area and assessment of these (15) fifteen villages and hamlets :—

	Acres.	Assessment.
Government occupied land	8,111	27,158
Government unoccupied arable waste	230	278
Inám land	10	49
Government unarable waste	21,754	...
Total ...	30,105	27,485

10. Of the above area of Government unarable waste the largest portion will consist of hills covered with forest, in which grazing is given to the villages free in sufficient quantity to satisfy their utmost wants and the forest reserved for disposal under the Forest Department.

11. The above area is equal to 47 square miles; the population amounts to 6,326, which gives an average to the square mile of 135 souls; on the arable area, occupied and unoccupied, of acres 8,351, the average population will amount to 487 to the square mile.

12. The increase of assessment on the land in occupation is estimated to amount to Rs. 12,573 on Rs. 14,585 old assessment. This proportional increase is a fraction less than that in the villages settled in 1870, or those for which rates were proposed last year which was stated as follows :—

	Old Assessment.	Survey Assessment.
	Rs.	Rs.
Villages settled in 1870, para. 16 of my letter No. 168 of 21st February 1871.	19,354	40,512
Villages for which rates were proposed last year, para. 40 of above letter ...	15,727	39,372

13. The reason why the proportional increase is so much less than in the villages for which rates were proposed last year may be found in the fact that none of these (15) fifteen villages are situated in remote parts of the táluka where the practice of fraud in past times was easier and in which one or two influential land-holders appear to have had matters much their own way. The increase in these villages is more on a parallel with, though even somewhat less than, that of the villages into which the survey rates were introduced in 1870, as shown at para. 16 of my letter No. 168 of 21st February 1871.

14. Though an increase of assessment occurs in every village in the Kárwár Táluka, it by no means follows that the assessment of every individual land-holder is increased; the assessments of the poorer classes are very frequently reduced, while that of the larger land-holders, many of them formerly connected with Village or District Officers, has been much increased; as the greater part of the land is held by the latter class, the general result is a very great increase.

15. And though the assessment of every village is increased, it by no means follows that each one is increased in the same ratio. The old assessment in one village bore no proportion whatever to that existing in another; at some distant time there was doubtless a systematic assessment in this part of North Kánara,

but all traces of it have passed away in the anarchy which prevailed here for some years before the fall of Tippoo Sultán and the conquest of the country, and through the boundless field for corruption and fraud afforded by the absence of any reliable data or accounts on which to base an assessment. The increases in the assessment of villages occasioned by the survey rates are very variable in proportion, ranging from 44 per cent. to 277 per cent.

16. To give an instance of the extraordinary manner in which things have been in past times managed in Kánara, I may mention that it is almost, if not quite, impossible to be certain that the precise assessment stated to have been hitherto levied in a certain village was actually levied from land situated in that village. I have come on several cases in the Kárwár Táluka where a landholder held land in one village and paid the assessment in another village, and in some cases even in another táluka. This practice had been strictly prohibited by the Madras authorities many years ago, and the levy of the assessment in the village comprising the land was directed; of the extent to which this order was carried into effect I have no data, but sufficient instances remained even up to 1870 to show that at the best a partial obedience only was accorded.

17. I do not anticipate that the increases of assessment in the southern coast tálukas of North Kánara will be so great as in the northern part for several reasons. The Kárwár Táluka was till the transfer of the district to Bombay a very remote and out-of-the-way part of the Collectorate, rarely visited by European revenue officers for more than a few days in each year at the jamábandi time. Anarchy had prevailed throughout North Kánara during the last years of Tippoo's rule to so great an extent as to drive a great part of the population away and to throw a great part of the land out of cultivation. The old Ankola Táluka, part of which forms the present Kárwár Táluka, is stated to have been in an exceptionally bad state at the commencement of this century, all Sir Thomas Munro's reports and Buchanan's statements made from information obtained upon the spot show this. Population gradually increased and with it cultivation, but from the absence of all check upon fraud the Government revenue did not increase in a like proportion.

18. As we proceed south into the Kumta and Honáwar Tálukas I believe that we shall find a different state of affairs; favoured classes there, as everywhere else, will doubtless have secured good terms and easy assessments for themselves, but my impression is that we shall find the old assessment averaging at a much higher rate there than in the formerly out-of-the-way nor-

thern extremity of the Collectorate which now forms the Kárwár Táluká; rates of assessment which in the Kárwár Táluka caused large increases of revenue in every village and on the average of the whole táluka an increase of upwards of 100 per cent. will not have the same effect, I anticipate, in the southern coast tálukas; an increase of revenue will doubtless be obtained, but not in the same proportion as in Kárwár, and in many villages we shall find that the imposition of the highest rates of assessment applied in Kárwár will materially reduce the old assessment. The classification of some villages in the Kumta Táluka has been completed and fully bears out this view. I hope to report on a few of these villages in a few days when full data will have been made up.

19. The great increase of assessment hitherto resulting from the survey settlement in Kánara generally and in the Kárwár Táluka especially will strike any one not very conversant with the details of survey settlements for many years back. But the results are not so exceptional as may be supposed. We constantly find that whole villages in the plains have had their assessments increased by 100 per cent. or upwards, but these increases are counterbalanced by decreases elsewhere in the same táluka. The old assessment was based mainly upon that which had come to us with the country. There was in past times in the earlier years of British rule, a kind of understanding that the revenues of a táluka should be kept up to or near to a certain traditional figure. Influential classes might obtain favour but some one had to make good the deficiency out of these great inequalities of assessment, both as regards individuals, and whole villages arose, in either case one paying double or treble the amount of another on land of like quality but over large areas something like an average amount of collection was kept up, which left little room for great and sudden increases on a general and systematic revision.

20. In Kánara it was not so; the tradition of former realizations of revenue under Native rule were very vague; some account of the lump realizations existed, but in the search for any detailed accounts, those who first had to make the revenue settlement of the country had no guides but the Shanbogs or Kulkarnis deeply interested,—parties who without fear, check or detection could furnish as correct any accounts they pleased; the result may be seen in the existing state of the old assessment of North Kánara. Any check of the data on which these early settlements were made has been precluded by the accidental destruction of all or nearly all of the ancient accounts by insects or fire in the kacheris where they had been placed for security.

Page 164 of Letters on early Revenue Administration of Kánara.

21. I have above stated that increases of assessment such as have occurred in Kánara are not so unknown as is supposed. I

can give some instances where increases not falling much short of those which have occurred in Kánara have been made over considerable areas, under circumstances not very dissimilar to those existing in North Kánara, where there was no traditional assessment to be worked up to by the Native authorities, and where consequently fraud and corruption could play its part unchecked. I refer first to paragraph 10 of my Memorandum No. 804, dated 14th November 1867, attached to the proceedings leading to Government Resolution No. 1681 of 27th April 1868, and alluded to in the last para. of that Resolution. In a group of (13) thirteen villages of the Dhárwár Táluka of that Collectorate, on the border of the Supa Táluka of North Kánara, at the settlement in 1848-49, the assessment was raised by Captain Wingate from Rs. 2,502 to Rs. 4,814. In para. 11 of the same memorandum it is shown that at the settlement of a group of villages in the Bidi Táluka of the Belgaum Collectorate, also on the border of the Supa Táluka, at the settlement made by me in 1854-55 the assessment was raised from Rs. 6,406 to Rs. 10,647. In neither of the above cases was the undue lowness of the old assessment caused bythe fraudulent occupation of any very large area of land in the Dhárwár villages; the area occupied according to the old accounts in the year before the settlement was acres 5,152, recorded by the survey in the year of settlement as acres 5,063. In the case of the Bidi villages the old accounts showed acres 13,281 in the year before the settlement while the survey showed in the next year acres 13,885; in both cases the assessment had been kept down, while the area of land had been pretty fairly brought to account.

22. To go out of our own Presidency, I may allude to the Akola Táluka of West Berár. This also was what may be called a new country with little basis in the shape of reliable accounts on which to base the revenue management. In 1866-67, acres 2,56,524 were recorded as occupied and Rs. 2,95,741 were collected. The settlement was introduced for the following year, 1867-68, when acres 3,96,745 were found to be occupied and Rs. 4,64,135 was fixed as the survey assessment upon that area, all of which except Rs. 19 was collected. Some of this additional area was taken up at the commencement of 1867-68, but I find on record that acres 98,757 were found by the survey to be occupied, of which no record existed in the old accounts and this was no out-of-the-way táluka, where in a new country supervision might not be supposed to be very strict, but the táluka kacheri was situated in the town, which was the seat of the office of the Commissioner of Berár and the head-quarters of the civil administration of the Province. The absence of any proper basis of revenue management had here produced the results, let the District Officers be as vigilant as they may, which will everywhere occur under like circumstances, ex-

tensive fraudulent encroachments and an assessment of exceeding inequality. In some cases it was found that the survey assessment caused a reduction in the old assessment on whole villages, while in others the assessment was doubled, trebled, and in some cases increased even fourfold.

23. The above may be considered to be a digression from the proper purpose of this letter,—the completion of the settlement of the Kárwár Táluka. But still as I am aware, that some surprise has been exhibited at the great increase of assessment resulting from the survey, both here and in other parts of North Kánara, I have thought it desirable to show that this is by no means unprecedented in survey experience.

24. Regarding the extreme moderation of the rates imposed hitherto and proposed for the remainder of the Kárwár Táluka, I have not a shadow of doubt. An intermediate point has indeed been taken between what Government are entitled to and what the people have hitherto paid as a kind of compromise as explained in para. 25 of my letter No. 168 of 21st February last. On the average of land with average cultivation, I feel sure that the survey assessment will absorb less rather than more than 10 per cent. of the gross produce. And as before stated, I feel certain that we shall in the tálukas to the south of Kárwár find that assessments are now being paid in whole villages which much exceed the highest rates fixed by the survey for Kárwár, which though in ancient times a depressed and half-deserted tract of country, at present enjoys advantages which do not fall short of those enjoyed by any other tract of country in North Kánara.

25. In conclusion, I beg that application may be made to Government for sanction to the introduction of the rates here proposed for the remaining 15 villages and hamlets of the Kárwár Táluka and for proceeding with the settlement of the 14 villages for which the rates were sanctioned by Government Resolution No. 1721, dated 10th April last, but into which the revised rates were not introduced last year.

Your obedient Servant,

(Signed) W. C. ANDERSON,
Survey and Settlemet Commissioner, S. D.

Names of fifteen Villages of the Kárwár Táluka in which survey assessment is to be introduced.

Class.	Number.	Names of Villages.
CLASS I.		
Dry-crop maximum rate Rs. 0-12-0 Rice maximum rate Rs. 6-8-0 ...	1	Kadwad.
CLASS II.		
Dry-crop maximum rate Rs. 0-12-0 Rice maximum rate Rs. 6-0-0 ...	1	Kinnar.
	2	Hankonjug.
	3	Wylwada.
	4	Ulge.
	5	Kadye.
	6	Katur.
CLASS III.		
Dry-crop maximum rate Rs. 0-12-0 Rice maximum rate Rs. 5-0-0 ...	1	Kerwadie.
	2	Ghadsai.
	3	Hankon.
	4	Dewalmakhi.
	5	Bargal.
CLASS IV.		
Dry-crop maximum rate Rs. 0-10-0 Rice maximum rate Rs. 4-4-0 ...	1	Shirwe.
	2	Niwali.
	3	Virje.

Signed W. C. ANDERSON,
Survey and Settlement Commissioner, S. D.

No. 379 of 1872.

From

A. R. MACDONALD, Esq.,
Acting Collector of Kánara ;

To

W. H. HAVELOCK, Esq.,
Revenue Commissioner, S. D.

Kánara Collector's Office,
Camp Kárwár, 4th February 1872.

Sir,

I have the honour to submit the Survey Commissioner's report as per margin, prefacing the few remarks which I have to make, with the observation, that I have hitherto had neither the time nor the opportunities for making myself so far acquainted with the character and resources of the district under settlement as to warrant my dwelling at any great length on this report.

No. 63, dated 20th January 1872.

2. Government having already sanctioned the basis on which the rates fixed by the Survey Commissioner for the 15 villages, under settlement are founded, and their preliminary introduction into 14 out of the 28 other villages in the Kárwár Táluka and the first 18 villages having been also settled on the same basis, it is unnecessary further to discuss the subject than to state that no circumstances in the condition of these 15 villages appear which would call for any different treatment from those adjoining them and already settled. Government may, therefore, be asked to sanction the introduction of the rates proposed into the 15 villages, now reported upon, and to confirm the preliminary sanction accorded for the 28 villages last year.

3. In para. 5 of his report the Survey Commissioner gives the increase of assessment for each year, which has taken place during the past 20 years only, amounting in the aggregate for the 15 villages reported upon to Rs. 1,000, Rs. 700 during the first 19 years and Rs. 300 during the last year. Thus during 20 years there was an increase of about 7 per cent., or about $\frac{1}{3}$rd per cent. per annum ; in 19 years there was an increase of about 5 per cent., or about $\frac{1}{4}$th per cent. per annum ; and in the 20th year there is an increase of 2 per cent. shown. The figures of the last year are rather suggestive, and can only be explained by the facility which the measurement of the lands afforded the revenue authorities for detecting land held without payment of assessment. This information would be gathered during the progress of the survey ; also some increase came from the additional cultivation which took place during the year.

4. The Survey Commissioner has placed the classification of these 15 villages as follows :—

First Class.	Second Class.	Third Class.	Fourth Class.
1	6	5	3

Peculiar water facilities affect the only village in the 1st class, but the difference in the rates between this village and those in the 2nd class is only made on rice lands, and amounts to annas 8 per acre ; in the other classes the rates vary according to position, fertility of soil, &c.; this variation seems to call for no remark from me.

5. The Survey Commissioner divides the cultivation into four kinds, and each kind into four classes. The maximum rates on each vary as follows :—

Rice maximum rate.				Garden maximum rate.				Pulan maximum rate.				Dry-crop maximum rate.			
Rs.	a.		Rs.	a.		Rs.		Re.	a.		Re.	a.		Re.	a.
6	8	to	4	4		9		1	15	to	1	3		0	12 to 0 10

Average per acre.

Rs.	a.	p.		Rs.	a.	p.	Rs.	a.		Rs.		Re.	a.		Re.	a.		Re.	a.	p.		Re.	a.	p.
3	10	11	to	2	14	8	7	12	to	7		1	13	to	1	3		0	6	0	to	0	5	5

6. The result of the proposed rates compared with 1869-70 is as follows :—

Area.	Assessment in 1869-70.	Proposed Assessment.
Acres.	Rs.	Rs.
8,111	14,585	27,158

The arable waste and its assessment amount to acres 230 and Rs. 278 respectively.

7. The inám land is very small in extent, and the unarable waste is forest land of the total area, acres 30,105, nearly 75 per cent. is forest land, and the remainder is arable, with only acres 10 inám and acres 230 waste. The free pasturage on the lower hills is of great advantage to the cultivators and the rights to grazing and collecting leaves and dead timber of certain kinds are said to be of immemorial standing.

8. The area being 47 square miles, the population of 6,326 souls gives 135 to the square mile, and 487 per square mile of arable land.

9. The increase of assessment made by the survey settlement in the villages settled is as follows :—

Year.	Number of villages.	Old rates.	Survey settlement rates.	Increase.
1870	18	19,354	40,512	21,158
1871	28	15,727	39,372	23,645
1872	15	14,585	27,158	12,573
	61	49,666	1,07,042	57,316

The above shows an increase throughout the táluka of Kárwár, of nearly 115 per cent.

10. The Survey Commissioner gives throughout the remainder of his report the causes of the increase, and shows that in survey experience this large increase is, by no means, unprecedented. The figures given for Dhárwár and the Akola Táluka of West Berár are very striking, and putting aside the questions which have arisen regarding tenures, and on which Government have passed a decision, the necessity and advantages resulting from a survey of the land are unquestionable. The acknowledged corrupt practices of the shánbogs or village accountants, the remoteness from proper supervision of the táluka, and the consequent fraudulent acquisition of land at nominal rates of assessment, are clearly set forth by the Survey Commissioner.

11. In his report the Survey Commissioner states that this is an appendix to his former letters on the subject, and accepting the data on which the rates are fixed, already approved by Government, the result commends itself for sanction.

12. There is one feature in this country which I would notice, viz., the inequality of former assessments. During the short time that I have been in the Collectorate, I have found that the survey settlement is looked forward to, by many, as a great relief. I refer more particularly to the southern districts, where I learn that a re-adjustment of the rates is much called for.

13. The system of a cash assessment appears to have been invariably in vogue in Kánara,—payment in kind seems hardly ever to have been resorted to. Elsewhere, the system of payment in kind prevailed under former Governments; $\frac{1}{3}$rd of the gross produce was considered to be the amount of the Government dues. The Survey Commissioner estimates that the rates now proposed do not amount to more than $\frac{1}{10}$th of the gross produce. Accepting the data on which this estimate is framed, the moderation of the Government demand would, as already noticed in former correspondence, in other parts of the country, be probably unheard of, and uncalled for. It is on record that the Bednur Government's demand latterly exceeded $\frac{1}{3}$rd of the gross produce, and to that was added a tax on certain products of the land in Mr. Harris' revision of the assessment; $\frac{1}{3}$rd of the gross produce is also assumed to be the limit of the right of Government, and at the commencement of the British rule the "Hálat" tax, since abolished, raised the demand on a certain class of land to a much larger proportion. Government have already accepted the data on which the Survey Commissioner's rates of assessment are based and the principles on which they are imposed. Out of the 61 villages composing the Kárwár Táluka, the

rates have already been introduced into 32 villages. The Survey Commissioner in the present report assumes "that the sanction conveyed in the above Resolution No. 1721 of 10th April last, will cover my proceeding with the settlement of these remaining 14 villages."

14. The 15 villages, included in the Survey Commissioner's present proposals, make up the remaining number of the táluka; and if Government assent to the Survey Commissioner's propositions, it will become necessary to consider the question of the term of the guarantee for the rates. Government have hitherto expressed no intentions on this point in relation to the Kárwár Táluka; neither do I find that the Survey Commissioner has made any proposals regarding it. In Government Resolution No. 1681, dated 17th April 1868, para. 21, the guarantee for the full term of 30 years is sanctioned, but on grounds not applicable to the district now under consideration; but considering other exceptional circumstances affecting Kárwár and the coast tálukas generally, it may be politic not to restrict the term of the guarantee within a less term than 30 years. If it be not thought desirable to withhold the decision of this point until the suits now pending before the High Court are concluded, and if Government are willing to give the guarantee at once, it is worthy of consideration that the longest period for which according to this Government's usual practice, the revival of any question of revision of rates can be postponed, the better for the mutual amicable relations between Government and the people.

15. I may here state the results of the survey settlement in the 32 villages of the Kárwár Táluka in so far as the collections show them. Regular monthly reports up to the end of December 1871 have been submitted to you regarding the collections in the 18 villages for last year. There is now an outstanding balance of Rs. 619-8-5, regarding which I will report further hereafter. For the current year I am able to report regarding the 1st instalment as follows :—

1	2	3	4
Villages.	Number of Rayats.	Amount of 1st Instalment.	Balance due on 1st February 1872.
17	2,298	Rs. 10,457-13-4	Rs. 2,411-13-4

The balance shown in the Column 4 is thus explained — Rs. 1,160 for lands held by Devasthán, the proprietary and occupancy rights in which clash considerably, and are difficult of adjustment. The remainder is due by rayats whose holdings pay less than Rs. 50 each; 506 notices have been issued, and I am informed that sales will, in a few cases, be necessary. Regarding the 14 villages into which rates were introduced last year, the state of the collections of the 1st instalment is as follows :—

Villages.	No. of Rayats.	Amount of 1st Instalment.	Balance due on 1st February 1872.
14	616	Rs. 3,398-11-10	Rs. 2,991-4-5

Out of 166 rayats 117 have paid nothing; 128 notices have been issued to defaulters. Though slightly foreign to the present report the above statement of the results of the collections of the first instalment of the survey settlement rates of assessment for the second year in 18 villages, and for the first year in 14 villages, it will no doubt be interesting for you to learn, and for submission to Government.

16. I will only add one remark with regard to the general question treated at some length by the Survey Commissioner, viz., the cause of the non-realization of Government dues in this Collectorate. I would quote Mr. Shaw Stewart's letter No. 703, dated 3rd March 1871, in which he remarks:—Whatever amount of fraud may have taken place in regard to these encroachments, it is but fair to the people of this district to quote the opinion of the Board of Revenue at Madras, which Mr. Blane says attributed "with justice" the nature of these encroachments "entirely to radical errors in the revenue system of the district occasioned by the absence of correct registers of the land and to the defective character of the accounts generally."

17. Though much may be laid to the door of corrupt practices on the part of village accountants, yet the Survey Commissioner gives another partial reason for obscurity, when he states that in some cases the estate of a Vargdár is so hard to find, and an inquiry in some instances results in showing that the assessment was paid in one village for land lying in another. No attempt being made from the outset to frame any correct register a fraud committed in one generation became perpetuated, and however honest in intention an individual shánbhog might be, he could hardly, with his extended charge and annually increasing duties, have the means in his power to assist much in detecting fraud. But I am far from wishing to assert that any very great endeavours were made by them, both interest and inclination being opposed to their doing so.

18. I close this letter, with the regret that I have been compelled to detain it for 6 or 7 days to enable me to read the previous correspondence, and offer the few brief observations contained in this letter, which I do with much hesitation and diffidence from my want of experience in Kárwár.

19. With reference to para. 3 of the Government Resolution No. 4861, dated 30th September 1871, I have forwarded copies of these papers to Mr. Shaw Stewart.

I have, &c., &c.,

(Signed) A. R. MACDONALD,
Acting Collector of Kárwár.

No. 916 OF 1872.

REVENUE DEPARTMENT.

Camp Sholápur, 21st February 1872.

1. From the Survey and Settlement Commissioner, Southern Division, to the Collector of Kánara, No. 63, dated 20th January 1872, and accompaniment.
2. From the Collector of Kánara to the Revenue Commissioner, Southern Division, No. 379, dated 4th February 1872.

The Revenue Commissioner, Southern Division, has the honor to submit, for the consideration of Government, correspondence as per margin, relative to the proposals of Colonel Anderson, Survey and Settlement Commissioner, Southern Division, for the introduction of survey assessment into 15 villages and hamlets of the Kárwár Táluka of the Kánara Collectorate.

2. The undersigned fully agrees with the Survey Commissioner and the Collector that there are no grounds for considering the rates otherwise than suitable, they being based on similar considerations to those which regulated the settlement of 46 villages in the same táluka to which Government have accorded approval.

3. The attention of Government is requested to the remarks in paras. 2 and 3 of Colonel Anderson's letter and in para. 14 of the Acting Collector's letter, relative to the commencement of the settlement and duration of the same. Looking at the legal issues which have been lately raised by suits brought against Government to contravene the right to revise the assessment, the Revenue Commissioner would recommend the rates be sanctioned provisionally for one year for the 14 out of 28 villages, which could not be settled last year, and for the 15 villages to which the present proposals relate. Also, that the provisional settlement of 14 villages made last year be extended for one year. A notification would, under Government Resolution No. 4684, dated 22nd September 1871, appear to be required, and it is suggested that the Survey and Settlement Commissioner be requested to prepare and submit the necessary notifications for the approval of Government.

4. Although the Acting Collector Mr. Macdonald has explained his want of sufficient experience of the district to pronounce opinions with confidence, his analysis of the operations of the proposed settlement evinces the interest with which he has studied those operations, and it is unnecessary for the undersigned to follow in respect to details the officers who have discussed them very amply and carefully.

5. There are, however, a few points the consideration of which may be of some use in treating the varying conditions of the

different tálukas of Kánara for which Government are from time to time solicited to sanction revisions of settlement.

6. Both the Survey Commissioner and the Collector concur in anticipating that in the southern coast districts of Kánara the survey will be more acceptable to the cultivators than in the Kárwár Táluka. In paras. 18 to 23 Colonel Anderson adduces reasons for concluding that the revision in the southern tálukas, though securing a general increase of assessment, will not lead to so large a percentage as 100 which is quoted for Kárwár, and that in many villages in the Kumta Táluka the application of the highest rates of assessment imposed in Kárwár will materially reduce the old assessment. This is certainly a strong argument for the moderation *per se* which can hardly be disputed, of the rice rates proposed in Colonel Anderson's settlements in Kárwár, inclusive of those now under review.

7. Colonel Anderson has in his 21st para. adduced some illustrations of similar enhancement of assessment without this being due to the bringing to account of fraudulent occupation of any large extent of land. These two instances, one in 13 villages of Dhárwár adjoining Kánara by Captain Wingate in 1848-49, and the other in the Bidi Táluka of the Belgaum Collectorate, also adjoining Kánara, by Captain Anderson in 1854-55, are of special interest, because in those early years prices had not risen to the height they afterwards attained; in fact at the earlier date prices were extremely low.

8. While, however, readily accepting the moderation of the Kárwár rice land rates, apart from their great general enhancement, which, however reasonable as compared with rice rates elsewhere, may be expected to create dissatisfaction among a class of occupants who have for many years enjoyed large profits upon exceptionally low rates under an ill-adjusted assessment, and object to see them summarily curtailed, the Revenue Commissioner must withhold assent to Colonel Anderson's estimate in his 24th para., which Mr. Macdonald in para. 13 of his letter accepts, or at any rate does not impugn, that the survey settlement will absorb less rather than more than 10 per cent. of the gross produce. What amount of rice per acre might, under the best management, be raised is a matter capable of being pretty accurately ascertained by experiment; but in dealing with an entire population much allowance must be made for poverty and idleness which lead to bad cultivation, deficiency of manure so indispensable for rice crops, and above all for failure of rain or its falling at the wrong time. Making allowance for these causes, and the infinity of accidents which befall every branch of agriculture, the Revenue Commis-

sioner is compelled to reject the idea that the total land revenue of the Kárwár Táluka did, under the Madras Government and under the last ten years' management of Bombay, amount to less than 5 per cent. of the money value of the gross grain produce, or that the new assessments will not amount to more than 10 per cent. of that money value. If the Revenue Commissioner believed this to be the case, he would, with deference, advocate an enhancement to what almost every cultivator in Kánara and the Konkan would admit a moderate assessment, namely, a sixth share in money value of the gross grain produce. The Revenue Commissioner believes that Colonel Anderson's assessment for rice land is not less than $\frac{1}{6}$th of the money value of the average gross grain produce, and that it can be fairly levied by Government. These remarks are not intended to apply to such increase of value as may be derived from the rice straw of which the undersigned has no means of forming an estimate, but only to the grain values which were discussed in Colonel Anderson's letter No. 168, dated 21st February 1871, para. 20.

9. The undersigned begs emphatically to draw a distinction between criticism of the suitability of the actual rates and criticism of the argument in support of them, that they represent less than $\frac{1}{10}$th of the gross produce. He believes it his duty, as Government may be guided by an argument of this kind, while cordially supporting the rates for the other reasons, direct and indirect, adduced by the Survey Commissioner to record his wide dissent from that estimate of the proportion of the money value of the gross produce, which, if left unchallenged, might, to a certain extent, mislead the authorities as to the real incidence of the assessment in the Kárwár Táluka.

10. In para. 11 of his report, the Survey and Settlement Commissioner has given the population of the 15 villages which shows an average of 135 souls per mile on the entire area of 47 square miles, and on the arable area, occupied and unoccupied, the very large average of 487 to the square mile.

11. The percentage of land revenue to each head of population calculated on the Rs. 27,158 derivable from Government occupied land, gives a little in excess of Rs. 4-4-0, without local fund per head, or about 6 annas more than in the other 46 villages of Kárwár, referred to in para. 20 of report from the Revenue Commissioner, No. 47, dated 5th January 1872.

12. There is one feature in this settlement noted in para. 9 of the Survey Commissioner's letter, and in para. 7 of the Collector's letter, which appears to require due consideration, namely, the small amount of arable waste, 230 acres for 15 villages.

13. The unarable waste of 21,754 acres is entered as forest. On this subject, the Acting Collector remarks "the free pasturage on the lower hills is of great advantage to the cultivators, and the rights of grazing and collecting leaves and dead timber of certain kinds are said to be of immemorial standing."

14. On this subject, Colonel Anderson remarks in para. 10: "of the above area of Government unarable waste, the largest portion will consist of hills covered with forest in which grazing is given to the villages free in sufficient quantity to satisfy their utmost wants and the forest reserved for disposal under the Forest Department." The Revenue Commissioner believes this to be practically, under the peculiar circumstances of the district, the best arrangement that can be made as long as the Forest Department exercises a considerate discretion regarding the privileges of free grazing and collecting leaves and dead timber to which the Collector alludes. The Revenue Commissioner would be glad if Government would be pleased authoritatively to recognize this condition, and rule that any new restrictions on free grazing and the other privileges mentioned in the Government forest of the villages of Kárwár Táluka under survey settlement, should not be imposed without previous reference to Government.

15. It will be seen from the statement in Colonel Anderson's 7th para., that the dry-crop cultivation in the 15 villages is only 798 acres against 7,219 acres of rice and garden, or less than 10 per cent. of the whole cultivation; and as there are only 230 acres of unarable waste and no land specially assigned for village grazing, the growth of cattle must depend in a large measure on the free grazing in the Government forest.

16. The Revenue Commissioner considers that it is an omission in these papers that the cultivation under the head of rice, garden, pasture, and dry-crop, is not shown separately for each of the villages under settlement. The dry-crop land represents a very small proportion, and there are no means of judging what grazing facilities are enjoyed by the villages nearest to, and actually on, the sea-shore, or whether there is any facility for turning dry cultivation into rice or either kind of cultivation into garden,—operations which might, under the terms of the survey settlement in some coast districts, open new sources of improvement, and prosperity to the industrious and enterprising among the population.

17. Government will observe from para. 15 of the Collector's report that the subject of the realization of the new assessment in the 32 settled villages of the Kárwár Táluka is receiving Mr. Macdonald's attention.

(Signed) W. H. HAVELOCK,
Revenue Commissioner,
Southern Division.

Revenue Survey and Assessment.

No. 1467.

REVENUE DEPARTMENT.

Bombay Castle, 28th March 1872.

Memorandum from the Revenue Commissioner, S. D., No. 916, dated 21st February 1872—Submitting, for consideration, a correspondence, as per margin, relative to the proposals framed by the Survey and Settlement Commissioner, S. D., for the revision of assessment in fifteen villages and hamlets comprising the remainder of the Kárwár Táluka of North Kánara; stating, with reference to the remarks of the Survey Commissioner and the Collector, relative to the commencement and duration of the settlement at the proposed rates, which he sees no grounds for considering otherwise than satisfactory, that, looking at the issues which have been lately raised by suits brought against Government to contravene the right to revise the assessment, he would recommend that the rates be sanctioned provisionally for one year for the fourteen out of the twenty-eight villages which could not be settled last year and for the fifteeen villages to which the present proposals relate, also that the provisional settlement of fourteen villages made last year be extended for one year, Colonel Anderson being requested to submit the necessary notification for publication in the *Government Gazette*, as required in Government Resolution No. 4684, dated 22nd September 1871; offering remarks on Colonel Anderson's estimate that the survey settlement would absorb less, rather than more, than 10 per cent. of the gross produce,—an estimate which he rejects for the reasons explained; suggesting that, under the peculiar circumstances explained by him, Government may be pleased to declare that no restrictions on the free grazing and the other privileges allowed to the people, mentioned by Colonel Anderson, should be imposed without previous reference to Government; and noticing what he considers an omission in the papers submitted, that they do not show the cultivation under the different heads separately for each village.

The Survey Commissioner, S. D., No. 63 of 1872.
The Acting Collector, No. 379 of 1872.

RESOLUTION.—Government concur with the Revenue Commissioner, S. D., in thinking that for the present it is not desirable to introduce permanently into the Kárwár Táluka the revised rates proposed by Colonel Anderson and recommended by the Collector of Kánara. The revised rates appear very reasonable; but as litigation is now pending in the High Court of Bombay, which calls in question the right of Government to introduce a revised assessment, the new rates should only be introduced provisionally. As suggested therefore by the Revenue Commissioner, S. D., Government are pleased to sanction for one year, for the fourteen out of the twenty-eight villages which could not be settled last year, and for the fifteen villages to which the present proposals relate, the revised rates respectively submitted for sanction; and they are further pleased to continue for one year the provisional settlement of the fourteen villages temporarily introduced last year. The usual notification, as ordered in Government Resolution No. 4684,

dated 22nd September 1871, should be prepared and submitted by the Survey and Settlement Commissioner, S. D.

2. Paragraphs 13 and 14 of Mr. Havelock's memorandum should be forwarded for the report of the Conservator of Forests.

(Signed) E. W. RAVENSCROFT,
Acting Chief Secretary to Government.

To

The Revenue Commissioner, S. D.,

The Survey and Settlement Commissioner, S. D.,

The Conservator of Forests, S. D. (with extract paragraphs 13 and 14 of Mr. Havelock's memorandum referred to).

Revenue Statement for 18 *villages, Nos.* 1 *to* 18, *shown in the list appended at the end, situated in the Kárwár Táluka of the Kánara Collectorate in which the Survey Settlement was introduced in A. D.* 1869-70. *The years above the line are those antecedent to the Survey Settlement.*

Year.	Occupied Land Paying Assessment to Government.						Unoccupied Assessed arable Government Land.			Land the Revenue of which is alienated entirely or Partially (I'na'm.)			Total Land, Government occupied and unoccupied, and I'na'm.			Balance outstanding at close of year.
	Occupied Acres.	Full Standard Assessment.	Remissions.			Balance for Collection.	Acres.	Full Assessment.	Realizations from auction sale of grazing.	Acres.	Full Standard Assessment.	Collections, quit-rent, &c.	Total of Columns 2, 8 and 11.	Full Assessment. Total of Columns 3, 9 and 12.	Collections. Total of Columns 7, 10 13.	
			Permanent.	Casual.	Total.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1859-60 ...	...	...	...	...	...	19,132	...	...	...	...	...	...	...	...	19,132	...
1860-61 ...	...	...	...	...	...	19,189	...	...	...	...	...	...	...	...	19,189	...
1861-62 ...	...	...	...	...	...	19,256	...	...	...	...	...	...	...	...	19,256	...
1862-63 ...	...	...	...	...	...	19,413	...	...	...	...	...	...	...	...	19,413	...
1863-64 ...	...	...	...	...	...	19,336	...	...	...	...	...	...	...	...	19,336	...
1864-65 ...	...	...	...	...	...	19,297	...	...	...	...	...	...	...	...	19,297	...
1865-66 ...	...	...	...	...	...	19,357	...	...	...	...	...	...	...	...	19,357	...
1866-67 ...	...	...	...	...	...	19,373	...	...	...	...	...	...	...	...	19,373	...
1867-68 ...	...	...	...	...	...	19,336	...	...	...	...	...	...	...	...	19,336	...
1868-69 ...	...	...	...	...	...	19,346	...	...	...	...	...	...	...	...	19,346	...
1869-70 ..	10,830	40,511	...	...	...	40,511	1,040	1,657	...	58	260	...	11,928	42,428	40,511	...
1870-71 ...	10,846	40,542	...	...	...	40,542	1,023	1,626	1,406	58	260	...	11,927	42,428	41,948	...
1871-72 ...	10,852	40,551	...	...	...	40,551	1,024	1,626	...	52	251	...	11,928	42,428	40,551	9,038
1872-73 ...	10,710	40,225	...	...	...	40,225	1,166	1,952	...	52	251	...	11,928	42,428	40,225	7,531
1873-74 ...	10,620	40,003	...	517	517	39,486	1,255	2,173	...	52	251	...	11,927	42,427	39,486	3,075
1874-75 ...	10,399	39,450	...	69	69	39,381	1,478	2,728	...	52	251	...	11,929	42,429	39,381	1,321
1875-76 ...	10,399	39,434	...	33	33	39,401	1,184	2,746	...	52	251	...	11,635	42,431	39,401	5,140
1876-77 ...	11,593	39,452	...	...	...	39,452	1,182	2,750	...	52	251	...	12,827	42,462	39,452	848
1877-78 ...	10,638	39,991	...	...	...	39,991	951	1,461	...	52	251	...	11,641	41,703	39,991	313
1878-79 ...	10,781	40,293	...	124	124	40,169	779	1,120	...	52	251	...	11,612	41,664	40,169	11
1879-80 ...	10,766	40,246	...	14	14	40,232	792	1,164	...	52	250	...	11,610	41,660	40,232	...
1880-81 ...	10,838	40,419	...	117	117	40,302	713	1,007	...	52	250	...	11,603	41,676	40,302	4
1881-82 ...	10,936	40,595	...	115	115	40,480	612	822	...	52	249	...	11,600	41,666	40,480	4

(Signed) T. H. STEWART,
Survey and Settlement Commissioner.

Revenue Statement for 14 *Villages, Nos.* 19 *to* 32, *shown in the list appended at the end, situated in the Kárwár Táluka of the Kánara Collectorate, in which the Survey Settlement was introduced in* 1870-71. *The years above the line are those antecedent to the Survey Settlement.*

Year.	Occupied Land paying Assessment to Government.						Unoccupied assessed arable Government Land.			Land the Revenue of which is alienated entirely or partially (Ina'm.)			Total Land, Government occupied and unoccupied, and Ina'm.			Balance outstanding at close of year.
			Remissions.													
	Occupied Acres.	Full Standard Assessment.	Permanent.	Casual.	Total.	Balance for Collection.	Acres.	Full Assessment.	Realizations from auction sale of Grazing.	Acres.	Full Standard Assessment.	Collections, Quit-rent, &c.	Total of Colms. 2, 8 & 11.	Full Assessment, total of Colms. 3, 9 & 12.	Collections, total of Colms. 7, 10 & 13.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1860-61 ..	..	3,774	..	..	..	3,774	..	..	..	..	..	..	..	..	3,774	..
1861-62 ..	..	3,869	..	..	..	3,869	..	..	..	..	..	..	..	..	3,869	..
1862-63 ..	..	4,034	..	..	..	4,034	..	..	..	..	..	..	..	..	4,034	..
1863-64 ..	..	4,775	..	..	..	4,775	..	..	..	..	..	..	..	..	4,775	..
1864-65 ..	..	5,029	..	..	..	5,029	..	..	..	..	..	..	..	..	5,029	..
1865-66 ..	..	5,032	..	..	..	5,032	..	..	..	..	..	..	..	..	5,032	..
1866-67 ..	..	4,970	..	..	..	4,970	..	..	..	..	..	..	..	..	4,970	..
1867-68 ..	..	4,823	..	..	..	4,823	..	..	..	..	..	..	..	..	4,823	..
1868-69 ..	..	4,823	..	..	..	4,823	..	..	..	..	..	..	..	..	4,823	..
1869-70 ..	..	4,817	..	..	..	4,817	..	..	..	..	..	..	..	..	4,817	..
1870-71 ..	5,652	13,540	..	..	..	13,540	85	91	..	..	..	..	5,737	13,631	13,540	..
1871-72 ..	5,652	13,540	..	..	..	13,540	85	91	..	..	..	..	5,737	13,631	13,540	9,066
1872-73 ..	5,608	13,455	..	..	..	13,455	129	176	..	..	..	..	5,737	13,631	13,456	8,270
1873-74 ..	5,525	13,247	..	69	69	13,178	212	383	..	..	..	..	5,737	13,630	13,178	7,533
1874-75 ..	5,465	13,101	..	..	..	13,101	272	529	..	..	..	..	5,737	13,630	13,101	6,803
1875-76 ..	5,464	13,107	..	..	..	13,107	267	523	..	..	..	..	5,731	13,630	13,107	1,141
1876-77 ..	5,492	13,166	..	..	..	13,166	239	464	..	..	..	..	5,731	13,630	13,166	6,313
1877-78 ..	5,536	13,245	..	31	31	13,214	197	374	..	..	..	..	5,733	13,619	13,214	353
1878-79 ..	5,561	13,308	..	..	..	13,308	172	310	..	..	..	..	5,733	13,618	13,308	..
1879-80 ..	5,293	13,129	..	..	..	13,129	186	373	..	..	..	..	5,479	13,502	13,129	..
1880-81 ..	5,300	13,149	..	..	..	13,149	132	246	..	..	..	..	5,432	13,395	13,149	..
1881-82 ..	5,272	13,084	..	..	..	13,084	158	307	..	..	..	..	5,430	13,391	13,084	65

T. H. STEWART,
Survey and Settlement Commissioner.

Revenue Statement for 29 *Villages, Nos.* 33 *to* 61, *shown in the list appended at the end, situated in the Kárwár Táluka of the Kánara Collectorate, in which the Survey Settlement was introduced in* 1871-72. *The years above the line are those antecedent to the Survey Settlement.*

Year.	Occupied Land paying Assessment to Government.						Unoccupied assessed arable Government Land.			Land the Revenue of which is alienated entirely or partially (Ina'm).			Total Land, Government occupied and Unoccupied, and Ina'm.			
	Occupied. Acres.	Full Standard Assessment.	Remissions.			Balance for collection.	Acres.	Full Assessment.	Realizations from auction sale of Grazing.	Acres.	Full Standard Assessment.	Collections, Quit-rent. &c.	Total of Colms. 2, 8 & 11.	Full Assessment, total of Colms. 3, 9 & 12.	Collections, total of Colms. 7, 10, & 13.	Balance outstanding at close of year.
			Permanent.	Casual.	Total.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1861-62 ..	..	24,740	..	..	..	24,740	..	..	..	..	..	..	..	..	24,740	..
1862-63 ..	..	25,231	..	..	..	25,231	..	..	..	..	..	..	..	..	25,231	..
1863-64 ..	..	25,581	..	..	..	25,581	..	..	..	..	..	..	..	..	25,581	..
1864-65 ..	..	25,265	..	..	..	25,265	..	..	..	..	..	..	..	..	25,265	..
1865-66 ..	..	25,252	..	..	..	25,252	..	..	..	..	..	..	..	..	25,252	..
1866-67 ..	..	25,216	..	..	..	25,216	..	..	..	..	..	..	..	..	25,216	..
1867-68 ..	..	25,209	..	..	..	25,209	..	..	..	..	..	..	..	..	25,209	..
1868-69 ..	..	25,208	..	..	..	25,208	..	..	..	..	..	..	..	..	25,208	..
1869-70 ..	..	25,209	..	..	..	25,209	..	..	..	..	..	..	..	..	25,209	..
1870-71 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1871-72 ..	15,406	54,726	..	..	..	54,726	875	993	..	152	537	..	16,433	56,256	54,726	..
1872-73 ..	15,216	53,996	..	..	..	53,996	1,068	1,780	..	155	544	2	16,439	56,270	53,998	17,175
1873-74 ..	14,623	52,322	..	182	182	52,140	1,677	3,438	..	155	544	2	16,455	56,299	52,142	22,885
1874-75 ..	14,146	51,048	..	227	227	50,821	2,154	4,708	..	155	544	2	16,455	56,300	50,823	5,472
1875-76 ..	14,186	51,010	..	296	296	50,714	2,157	4,747	..	155	542	2	16,448	56,299	50,716	6,632
1876-77 ..	12,880	50,757	..	32	32	50,725	2,273	4,968	..	155	542	2	15,258	56,267	50,727	5,167
1877-78 ..	14,188	51,184	..	..	..	51,184	2,111	4,549	..	155	544	2	16,454	56,277	51,186	374
1878-79 ..	14,399	51,707	..	349	349	51,358	1,951	4,053	..	155	542	2	16,505	56,302	51,360	30
1879-80 ..	14,330	51,606	..	291	291	51,315	1,835	3,887	..	155	542	2	16,320	56,035	51,317	..
1880-81 ..	14,484	51,955	..	386	386	51,569	1,536	3,151	..	155	542	2	16,175	55,648	51,571	..
1881-82 ..	14,801	52,692	..	1,009	1,009	51,683	1,218	2,414	..	155	542	2	16,174	55,648	51,685	117

T. H. STEWART,
Survey and Settlement Commissioner.

Extract from the "Bombay Government Gazette" dated 8th December 1881, Part I., Page 755.

No. 7002 F.—A survey settlement having been introduced under the provisions of Bombay Act I. of 1865 into the below-mentioned villages belonging to the Kárwár Táluka of the Kánara Collectorate, it is hereby notified for general information that in exercise of the powers conferred by Section 102 of Bombay Act V. of 1879, His Excellency the Governor in Council has been pleased to declare the assessments imposed under the said settlement fixed for the period of 27 years commencing with the Revenue year 1881-82 and ending with the Revenue year 1907-08.

List of Villages.

1. Mundgeri.
2. Koné.
3. Sunkeri.
4. Arawa.
5. Hottéghali.
6. Madhiawada.
7. Sawantwada.
8. Kanasgeri.
9. Kolgé.
10. Hosalli.
11. Majali.
12. Chitakolé.
13. Bad.
14. Baitkol.
15. Angadi.
16. Nandangaddé.
17. Katinkoné.
18. Kodibag.
19. Kygá.
20. Kadrá.
21. Kuchékár.
22. Kamargaon.
23. Landé.
24. Davakar.
25. Goyer.
26. Hartugé.
27. Mygini.
28. Bhyré.
29. Gopshitta.
30. Gottégáli.
31. Balémané.
32. Mallapur.
33. Naitisavari.
34. Bellur.
35. Makhéri.
36. Todúr.
37. Bolshitta.
38. Kodar.
39. Argé.
40. Shirwad.
41. Bingé.
42. Shidar.
43. Nagekové.
44. Halgéjúg.
45. Chendia.
46. Amdáli.
47. Shirwé.
48. Virjé.
49. Bargál.
50. Dewalmakhi.
51. Ghadsai.
52. Ulgé.
53. Kadye.
54. Gonswadakatar.
55. Niwali.
56. Kerwádi.
57. Hankonjug.
58. Kinnar.
59. Hankon.
60. Wylwádá.
61. Kadwad.

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